

CITY OF CHARLOTTE ANNUAL BUDGET



FISCAL YEAR 2014/2015

City of Charlotte Resolution #2014-11

Councilmember Dyer offered the following resolution and moved its adoption:

WHEREAS, in accordance with the provisions of the City Charter, the City Manager on April 7, 2014 submitted to this Council a recommended budget for the City of Charlotte, Michigan for the fiscal year commencing July 1, 2014 and ending June 30, 2015; and

WHEREAS, this Council has considered the financial needs of the City of Charlotte for its efficient operations during the coming fiscal year and has reviewed the recommended budget submitted by the City Manager, and

WHEREAS, in accordance with state statute, the Council did after proper notice, conduct public hearings on the proposed budget on May 27, 2014, at which public hearing all objections and comments on the proposed budget were considered.

NOW THEREFORE BE IT RESOLVED, that the estimated revenues for the fiscal year commencing July 1, 2014 and ending June 30, 2015 are hereby approved by the Charlotte City Council as follows:

REVENUES

Fund #	Fund Name	Amount	Draw from (Increase to) Fund Balance/Net Assets	Total
101	General Fund	\$ 5,224,380	\$ (13,700)	\$ 5,210,680
	Taxes	3,172,000		
	Licenses & Permits	25,700		
	Intergovernmental	875,000		
	Charges for Services	455,500		
	Fines & Forfeitures	30,100		
	Other Revenue	96,000		
	Operating Transfers	465,080		
	Loan Proceeds	105,000		
202	Major Street Fund	473,100	(73,260)	399,840
203	Local Street Fund	180,100	331,930	512,030
230	Police Drug Enforcement Fund	220	780	1,000
240	Act 302 Police Training Fund	3,000	5,000	8,000
260	DDA Fund	33,020	20,370	53,390
261	LDFA Fund	11,600	17,130	28,730
270	Industrial Park Fund	7,900	(4,550)	3,350
280	Airport Fund	330,700	(10)	330,690
311	Building Authority Bonds 2001 Fund	71,870	-	71,870
312	Michigan Transportation Bonds 2001 Fund	74,640	-	74,640
330	2008 Facility Building & Site Bonds	199,500	5,065	204,565
500	Recycling Fund	74,250	12,400	86,650
510	Water & Sewer Fund	3,400,000	1,432,400	4,832,400
	Water Revenue	1,450,200		
	Sewer Revenue	1,942,500		
	Other Revenue	7,300		
601	Motor Vehicle Fund	405,600	81,325	486,925
	Total Revenues	\$ 10,489,880	\$ 1,814,880	\$ 12,304,760

City of Charlotte Resolution #2014-11

AND BE IT FURTHER RESOLVED, that the expenditures and expenses for the fiscal year commencing July 1, 2014 and ending June 30, 2015 are as follows:

EXPENDITURES

Fund #	Fund Name	Amount
101	General Fund	\$ 5,210,680
	General Government	1,015,690
	Public Safety	3,163,890
	Public Works	633,780
	Community & Economic Development	163,340
	Recreation & Culture	147,830
	Operating Transfers	86,150
202	Major Street Fund	399,840
203	Local Street Fund	512,030
230	Police Drug Enforcement Fund	1,000
240	Act 302 Police Training Fund	8,000
260	DDA Fund	53,390
261	LDFA Fund	28,730
270	Industrial Park Fund	3,350
280	Airport Fund	330,690
311	Building Authority Bonds 2001 Fund	71,870
312	Michigan Transportation Bonds 2001 Fund	74,640
330	2008 Facility Building & Site Bonds	204,565
500	Recycling Fund	86,650
510	Water & Sewer Fund	4,832,400
601	Motor Vehicle Fund	486,925
	Total Expenditures	\$ 12,304,760

AND BE IT FURTHER RESOLVED, that 14.2913 mills be levied on the taxable valuation as equalized for general operating requirements of the City of Charlotte;

AND BE IT FURTHER RESOLVED, that .10 mills be levied on the taxable valuation as equalized for yard waste collection;

AND BE IT FURTHER RESOLVED, that .95 mills be levied on the taxable valuation as equalized to cover the principal and interest payments of the 2008 Building Facility & Site bonds due November 2014 and May 2015. The issuing of these bonds was approved through a ballot proposal by the City of Charlotte electorate on November 6, 2007;

AND BE IT FURTHER RESOLVED, that all taxes and special assessments levied on the City tax roll be assessed a 1% property tax administration fee;

AND BE IT FURTHER RESOLVED, that the City Manager be authorized to grant wage increases for all non-union employees within the budget appropriations and the wage schedule;

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AND BE IT FURTHER RESOLVED, that the City Council adopt the following policies as recommended by the City Manager:

- 1) City Council reserve the following funds of the City:

Fund #	Fund Name	Amount
101	General Fund	\$ 500,000
	Assigned - Retiree Health Insurance	200,000
	Assigned - Corral Parking Lot	150,000
	Non-spendable - Prepays & Inventory	150,000
260	DDA Fund	\$ 25,000
	Reserved - Parking Lot Improvements	25,000

AND BE IT FURTHER RESOLVED, that the City Manager is hereby authorized to make budgetary transfers within a Fund or between funding centers within a Fund, if they exist, and that all other transfers be approved only by further action of the City Council, pursuant to the provisions of the Michigan Uniform Budget Act.

Seconded, Councilmember Baker. 6 Yes 0 No

I hereby certify that the above is a certified true copy of a resolution adopted at a regular meeting of the Charlotte City Council on May 27, 2014.

Ginger Terpstra, City Clerk
City of Charlotte



MEMORANDUM

TO: Mayor Burch and City Council Members

FROM: Gregg Guetschow, City Manager

SUBJECT: 2014-15 Proposed Budget

DATE: April 14, 2014

Pursuant to the provisions of the City of Charlotte Charter, I present herewith the proposed budget for the fiscal year that will begin July 1, 2014.

In memoranda dated February 7, 2014 and February 14, 2014, copies of which are attached, I provided Council with a fiscal outlook and a history of our efforts to address the City's budget challenges. I will not lengthen this memorandum by restating, even in summary form, the contents of those documents.

I am pleased to report, however, that the many actions that Council has taken in addressing the City's fiscal condition over the last few years have helped us to achieve an important milestone: the general fund shows a slight surplus of revenues over expenditures.

Other budget highlights include the following:

- Unassigned fund balance in the general fund exceeds the target 20% of expenditures;
- Small street projects, funded in part through the use of local street fund balance, are planned for sections of Sheldon Street and Fourth Street;
- Design work is planned for both the former Corral building parking lot;

- Engineering work is planned to establish the boundaries of a drainage district, the next step in a project to utilize land purchased from the Country Club to address street flooding issues in the vicinity of the Harris/Washington intersection;
- A more aggressive street tree replanting program is planned with a first year goal of 50 new trees;
- Conference and training funds have been returned to the budget in the City Council and City Manager activities;
- Complete replacement of unreliable pagers in the Fire Department is contemplated;
- Complete replacement of tasers in the Police Department is proposed to address issues associated with aging equipment;
- The City Clerk budget reflects increases associated with the holding of two elections and also costs for legal services associated with negotiation of union contracts;
- The Fire Department budget includes funds associated with second year costs associated with replacing a pumper, a purchase previously approved by Council.

Based on the proposed budget for the utilities fund, particularly given the level of capital outlays, we anticipate the need to consider an adjustment in rates. We will be submitting our standard utility rate analysis to Council on April 28.

As you will see, the budget still lacks sufficient funding for a comprehensive street reconstruction program. It is my recommendation that Council submit to voters in August a proposal to provide dedicated funding for this purpose.

Once again, I wish to acknowledge the valuable assistance provided by the City's department heads, and in particular that of Finance Director Christine Mossner, in preparing the proposed budget for your consideration. We remain available to address any questions that you might have about the information that is presented.



CITY OF CHARLOTTE

MEMORANDUM

TO: Mayor Burch and City Council Members

FROM: Gregg Guetschow, City Manager

SUBJECT: 2014-15 Budget Outlook

DATE: February 7, 2014

The City's Charter requires that I present a proposed budget to Council by its first meeting in April. Work has begun by department heads in preparing their respective spending plans. As we begin this process, I thought it would be useful to engage Council in some discussion about its objectives for this budget. To that end, I am providing in this memorandum a general budget overview highlighting the key issues that will affect this year's budget.

REVENUES

Property Taxes. Property taxes represent the largest component of general fund revenues. After several years of market-influenced decline in property values, we have seen a stabilization of the City's property tax base over the last two years. There had been a larger than normal amount of commercial and industrial appeals process by the City Assessor but these have been resolved. It appears that we will be returning to a more normal number of such appeals for the future.

We have had little new construction to add to the property tax base over the last several years. We do not expect this situation to change over the next several years as Michigan continues to adjust to its excess inventory of commercial and industrial space. There has been a small increase in residential construction activity over the last two years and a proposed revision to the Oakridge Condominium project on Foote Street could result in some additions to the new single-family inventory of homes.

Offsetting these modest gains will be the impact of revisions to Michigan's personal property tax. The first phase of reductions will affect the City in the 2014-15 fiscal year when small businesses are exempted from the tax. If voters approve the ballot proposal to appear on the November ballot, it will lead to a gradual elimination of the tax over several years. This loss will be offset to some extent by other revenue sources but its full impact is difficult to quantify at this time.

Utility Charges. It has been two years since water and sewer rates were last adjusted. Finance Director Christine Mossner will be preparing an analysis of the current rate structure as compared to utility needs, as she has done the last several years. This analysis insures that sufficient revenues are available to meet both operating and capital needs for the utility systems. Additional information about the need for utility rate adjustments will be made available when the budget is presented.

Street Funding. Revenues related to streets address both operational and capital needs. It has been a long time since the state legislature last raised the gasoline tax and this source of revenue has been eroded by maintenance cost inflation at the same time that vehicles have become more fuel efficient. It is very unlikely that the legislature will address this imbalance prior to the November election. As a consequence, we should not expect additional state revenues to be available to address even a modest portion of our needs for street reconstruction.

As you know, voters failed to approve an income tax that was designed to provide funds for street reconstruction. Other options remain available to the City Council. The advisory committee established by the prior Council had recommended a dedicated millage for street reconstruction, an idea supported by at least some residents in their comments to Council. This proposal, like the income tax, requires voter approval. If Council wishes to move forward with this, or some similar new revenue, it must decide by summer to place the question on the November ballot. This ballot will be crowded with proposals, however, including one addressing business taxes. That typically does not bode well for passage of a proposal, particularly one dealing with a new tax.

EXPENDITURES

Labor Costs. In general, staff costs will be well known as we enter the coming fiscal year. We will be in the third year of three year contracts with all three bargaining units. Those contracts, and similar policies covering non-union employees, also insure that our costs for health insurance and pensions are well-known. Finally, we foresee no increases in staffing.

We expect to commence negotiations for new union contracts in early 2015 and will incur some additional expenses for labor attorney services as a part of this process. We will be discussing strategy with Council prior to the start of negotiations.

Capital Expenditures. Several years ago, we began reserving funds each year to undertake parking lot improvements. Our next identified project will fall in the lot that includes the form Corral building. While construction is likely a couple of year away, we will need to begin design work in the coming fiscal year. Among the proposals to consider is the construction of improvements that would benefit the Farmers' Market relocation to that lot.

The acquisition last year of a portion of the former Country Club property offers an opportunity to design storm water improvements to address street flooding that occurs near the intersection of Harris and Washington Streets. Preliminary design work was completed a couple of years ago that pointed toward the need for property acquisition. The next phase of this project will require utilizing a consultant to develop a drainage district. We expect this work to be completed within the next fiscal year.

We expect to increase our spending on upkeep of the City Hall building. We will continue with some additional window replacements and initiate an effort to spruce up individual office areas on an ongoing basis. This will commence in the Police Department squad room area where it is sorely needed.

Parks facilities also require an ongoing commitment of funds. The Parks Advisory Board has identified a number of projects to be undertaken and we attempt to fund some portion of those projects each year.

Debt. The City's debt levels remain modest with the largest obligations covered by either dedicated millage or by utility revenues. Over the next three fiscal years, debt issued for improvements to the public work buildings and for street improvements will be retired. In the case of the former, the funds that this frees up will be used to pay for debt incurred for fire truck purchases. In the case of the latter, approximately \$75,000 annually will be available to use for street maintenance and reconstruction.

The construction of the new T-hangars at the airport was financed with borrowing from the City's Local Development Finance Authority reserves. The City will repay this loan with the proceeds of entitlement revenues from the Michigan Department of Transportation and with the lease revenues from the hangars.

Other than the payment for our portion of the new fire truck, no new debt financing is anticipated for the next fiscal year.



MEMORANDUM

TO: Mayor Burch and City Council Members

FROM: Gregg Guetschow, City Manager

SUBJECT: History of Budget Reductions

DATE: February 14, 2014

For the preceding Council meeting, I prepared a memorandum providing an overview of the upcoming budget. As I reflected on Council's discussion, I recognized that Council members might benefit from an historical overview of the City's budget circumstances. Such an overview could provide a context for the policy choices that must be faced now and in future budget deliberations.

In brief, the City's fiscal condition is a function both of factors over which it has little or no control and of those decisions, some of which were ill-advised, over which City officials did have control. I have said to prior Councils that we did not get into our current situation overnight and we will not get out of it overnight. I believe that the difficult choices which recent Councils have made are heading us in the right direction. Diligent effort will be required over the next decade or longer, however, to achieve the desired level of fiscal stability and resilience that enables us to reliably meet routine services demands, maintain infrastructure and invest in quality of life enhancements.

In this memorandum, I will highlight for you some of the more significant factors affecting the City's fiscal health and discuss what has been done in the recent past and what might be done in the near future to improve upon it.

EXTERNAL FACTORS

Revenue Sharing. A true history of Michigan local government finance would cover the entire post-WWII era. I will not lengthen this report by addressing all the key events in this history. What is significant to recognize is that, over time, Michigan cities gave up locally-controlled taxes in favor of a system of state revenue sharing. The Headlee amendment to the state constitution in 1978, part of a nationwide anti-tax movement, established a minimum percentage of state revenues that were to be allocated to local governments. Proposal A of 1994, by shifting school funding from local districts to the state, allowed for meeting this minimum percentage while also cutting revenues allocated to cities, villages, townships and counties.

Beginning in the early 2000s, Michigan entered what has been called a one-state recession. As state revenues declined, the governor and legislature balanced the budget in part by reducing revenue sharing payments to local governments. Since 2001, state revenue sharing payments to Charlotte have declined by a third, a loss of about \$300,000 annually.

Property Taxes. The national recession that began in late 2007, together with the bursting of the housing bubble, also affected the City's revenues, although not as dramatically. A trend of annual growth in property values stalled and then reversed. The operation of Proposal A had the effect of cushioning the City's budget against an immediate loss of equivalent property tax revenues but this revenue source has been largely stagnant to slightly declining over the past several years. Some of this loss has been offset by levying additional millage up to the City's charter maximum rate.

Labor Laws. Michigan's labor laws affecting public employers have generally been perceived as favoring unions over management. In particular, Public Act 312 of 1969, which provides for compulsory arbitration of disputes in contract negotiations with public safety employees, has been blamed for driving up the cost of wages and benefits paid by local governments. At the very least, the risk of a third party awarding generous benefits prompted cities to agree to increases in compensation packages that, in the absence of that threat, they might well have declined to do. These increases, and those awarded in arbitrations,

were used for the purpose of comparability in other contract negotiations and arbitrations.

In recent years, the tables have turned somewhat and astute management teams are now taking advantage of an economic environment that has led to some moderation with regard to increases. This is due in large measure to credible arguments on the part of cities that they lack the ability to pay due to funding reductions described above. At the same time, the state legislature has been adopting statutes that limit the ability to negotiate certain benefits and that punish unions for delaying contract settlements.

INTERNAL FACTORS

Pension Costs. The economic recovery that followed the national recession of the early 1980s resulted in significant growth in the value of stocks. As a result of these increases, Charlotte's pension system, like many others in Michigan, was overfunded by the end of that decade and it was not required to make contributions to the pension system. Although the Municipal Employees Retirement System warned that such a situation would not continue indefinitely, improvements to pensions could be made that would have no short-term impact on the City's cost for the benefit.

Charlotte officials, like those in other cities, gave in to this temptation. Beginning in the late 1980s, a series of decisions were made that would increase the City's cost for its retired employees. Retirees were granted inflationary adjustments in the pensions. Benefit programs were changed through negotiations that would alter the formula for calculating benefit payments for future retirees, resulting in larger pensions. The age at which employees were eligible for full pension benefits was reduced. Predictably, all these decisions quickly consumed the surplus in the pension funds and City contributions resumed and climbed.

It is particularly troubling that decisions increasing the City's pension costs continued into 2007, long after the City should have recognized that these costs were consuming a greater and greater share of the City's budget each year. Adding to the challenge of financing this benefit has been the weak performance in the stock market since 2008. Investment returns over the

last several years have not met actuarial assumptions. The City's liability for the benefits it has promised its employees stood at more than \$18 million at the end of 2012 while its assets were slightly over \$13 million. Closing this gap of \$5 million consumes about two-thirds of the City's annual expenditure for pension benefits of approximately \$450,000.

Steps have been taken to address this challenge. New department heads and the city manager, the most highly compensated City employees, are placed in a defined contribution pension program that enables the City to better control its annual cost. During the last round of negotiations, the unions agreed to two-tier pension systems under which new hires are placed in hybrid pension plans that combine smaller defined benefit pensions with variable defined contribution components. In these hybrid plans, the City's annual contribution is capped, again insuring that the City has a known cost for the benefit for which it can budget.

The closing of old pension plans to new hires has negative cost consequences for those plans in the short run. Even with improving stock market performance, we can expect to pay approximately \$450,000 for the next decade or more. When we have completed funding the obligations for these legacy plans, I expect our payments for the alternative plans to consume \$300,000 annually in current dollars.

Retiree Health Insurance. In 1987, the City elected to reward its long-serving supervisory and administrative employees with a retiree health insurance benefit. As noted above, the City was not required to make contributions to its pension plan at this time. The assistant city manager's report to the Council recommended using funds that formerly were paid into the pension system to fund a reserve to pay for the future costs associated with granting this benefit. Over several years, \$200,000 were set aside for this purpose.

The costs associated with this benefit have greatly exceeded the amounts forecast. A variety of factors account for this, including health care cost increases greatly in excess of general inflation. As an example, the initial annual cost associated with an employee and his spouse expected to begin coverage under the program in 1988 was \$2231. Today, that cost is more

than \$15,000. The annual cost for all employees covered is projected to be \$115,000 in 2014.

Council adopted a policy in 2010 that changed the retiree health insurance program in an effort to control this cost. Briefly, it modified the provisions slightly for all employees currently covered and a few that would retire over the next several years. For remaining department heads and supervisors, the City contributes a fixed percentage to a retiree health savings account annually.

The cost of the legacy insurance program should remain fairly stable over the next few years as the costs of new retirees joining the program are offset by reductions in costs associated with older retirees dying. After the last of the retirees eligible joins the program, the costs will gradually decline to zero. The health savings account payment for the remaining covered employees is a defined contribution calculated as a percentage of salary.

Employee Health Insurance. It may be hard to believe but at one time benefits such as health insurance were considered a low-cost way of increasing employee compensation. That has not been the case for a long time.

There are cities that have generous health insurance benefits, sometimes called “Cadillac Plans.” Charlotte is not one of those. Even so, this program represents a significant cost to the City, about \$400,000 annually. We have taken steps to better manage this cost, including adopting a single plan City-wide, establishing a high deductible paid by the City and negotiating higher prescription drug co-pays.

In 2011, the state legislature passed PA 152. The intent of this legislation was to require local governments to pass on to their employees some of the cost of health insurance. On the recommendation of staff and the City’s labor attorney, City council voted to utilize the “hard cap” option. That option establishes a maximum total cost for providing health insurance to employee groups. Any costs incurred above this must be passed on to employees. Language acknowledging the “hard cap” was added into union

contracts. In each of the years since PA 152 went into effect, the City has fallen below the maximum.

Wages. Although no recent study has been done with regard to wage rates in other communities, those for most City employees appear to be in the range that I would expect for communities our size.

In recognition of coming fiscal challenges, an effort was made to freeze wages for some employees in the 2006-07 period. At that time, union contracts had different termination dates. Contracts with later expiration dates that promised additional wage increases could be and were used to set an internal comparable in favor of additional wage increases. Further, the City made a tactical error in negotiating the police patrol contract. This multi-year contract settled wages only for one year with wage re-openers for subsequent years. Impasse was reached and wages proceeded to arbitration. The arbitrator granted the wage increase proposed by the union.

Subsequent contracts have been negotiated so that all expire in the same year. Two-year contracts were negotiated with wage freezes. This was followed by three-year contracts that lump sum payments in the first year and 1.25% increases in each of the subsequent years. These contracts will expire on June 30, 2015.

I am concerned that wage rates for department heads are not internally consistent and that they may also be below those for positions in comparable communities. I will be analyzing this and may make recommendations as part of the budget proposal.

Workforce Size. As the foregoing discussion indicates, significant costs are associated with compensating the City's employees. The steps taken to control those costs will have the effect over the long-term of reducing total compensation. In the short-term, however, they would be inadequate to offset the revenue reductions described in the earlier section of this memorandum. Among the other measures taken over the last few years has been a reduction in the number of City employees. The table below summarizes the positions that have been eliminated since 2007:

Department	Position	Full Time/Part Time
City Manager's Office	Secretary	Full Time
Fire Department	Secretary	Full Time
Fire Department	Fire Inspector	Part Time
Police Department	Secretary	Part Time
Police Department	Patrol Officer	Full Time
Police Department	Detective	Full Time
Police Department	Lieutenant	Full Time
Dept. of Public Works	Assistant Foreman	Full Time

The City workforce now stands at 50 full time employees. Opportunities for cutting additional positions are detailed in the next section.

Capital Improvements—Streets. The problems associated with streets are well documented. It does not appear that at any time in its history did City officials seek to develop and implement a program of street reconstruction that recognized their ongoing deterioration. In 2000, funds were borrowed to undertake a very modest resurfacing program, relying on state gas and weight tax allocations as the source of funds for repayment of the loan. Local funds have been used to match state funds to enable repairs for a few grant-eligible projects. These efforts are dwarfed by the scale of the problem, however, as our annual street condition survey attests.

Over several recent years, attempts were made to begin investing in street reconstruction. These efforts were funded largely through a deliberate reduction in fund balance and were occurring at the same time as reductions were being made in other costs. Because limited dollars were available, they were used for those projects that would slow deterioration on streets in generally sound condition. The cost to repair the most deteriorated of streets has exceeded the available resources.

Capital Improvements—Fire Equipment. Much like the situation with streets, no deliberate effort was made to plan for the replacement of fire trucks. As you know, these are very expensive pieces of equipment. We can be thankful that 50% of this cost is paid by the Rural Fire Association.

Nevertheless, it is impractical given our budget limitations to pay cash for this equipment at the time that it is purchased. We have made a deliberate decision to borrow to make these purchases. It is expected that the debt service will grow over the next decade or so as equipment is replaced until we stabilize at an annual debt service payment of about \$85,000.

Capital Improvements—Parking Lots. As with streets, this asset has been deteriorating over time. Nearly all of our lots require reconstruction. Projects vary in size and scope but all of them require significant investments to address failing surfaces and aesthetic enhancements to support the downtown shopping environment. Our approach has been to reserve funds over several budget cycles to finance complete reconstruction of a single lot. The Downtown Development Authority partners with the City in funding some of the amenities such as stamped concrete, banner poles and so forth.

Capital Improvements—Parks. The Parks Advisory Board has developed plans for investments in various City parks. Once again, budget constraints have limited our ability to adequately invest in upgrading these facilities. We have been helped by facility contributions made by the Charlotte Rotary Club. Much more could be done and should be. Parks quickly become old and tired looking unless regular investments are made in replacing equipment and structures.

Capital Improvements—Utilities. Unlike those improvements dependent upon general fund dollars, the utility systems have been able to make the required investments necessary to sound infrastructure. Even so, a balancing act takes place during each budget cycle in which the need for further capital investments is evaluated in terms of the impact of those costs on rates. Our approach is to consider smaller adjustments every year or two which seem to be more readily accepted than less frequent but much larger increases in rates.

WHERE DO WE GO FROM HERE?

Before discussing choices related to further reducing operating costs, it might be helpful to briefly describe the fund accounting system on which

the City's budget is based. As a general principle, the budget is composed of different funds that are segregated by type related to primary revenue sources. The general fund is financed through property taxes and state shared revenues. The street funds depend on state gas and weight taxes. The water and sewer fund operates on fees paid for the utility services that it delivers.

While general fund revenues can be used to augment funds available for streets or utilities, the opposite is not true. Gas and weight taxes cannot be used to pay for police officers and revenue derived from citizens paying water bills cannot pay for streets.

As we look for opportunities to further reduce operating costs to finance capital and quality of life investments, we are really looking only at the general fund. If we wish to reduce operating costs sufficient to pay for an ongoing program of street reconstruction, we must reduce current expenditures by \$500,000 or 10% of the total general fund budget. If we are do so in a prudent manner, that amount must not result in a reduction in other capital investments.

I do not believe it is possible in the short-term to reduce the budget to the extent just described without seriously affecting service delivery.

Police Department. As noted above, the size of the Police Department has been reduced by several positions at all levels. There are now 10 patrol officers, 4 sergeants, 1 chief and 1 secretary.

Union contracts require that 2 uniformed officers must be on duty at all times. Officers work twelve hour shifts. At the time that staff reductions were implemented, schedules were adjusted from prior practice to include a mandatory 4 hours of overtime in each two week work period. Even so, it remains difficult at times to adequately provide the required amount of staff coverage without incurring additional overtime expense.

From time to time Council has discussed eliminating the school liaison officer position. This officer is assigned to work at the high school during school hours but remains available to respond to other calls when the two

other officers on duty require assistance. This position is also available the summer months when school is not in session to cover for officers that are on vacation.

The budget reduction associated with eliminating this position is only a portion of the cost of the officer because the school reimburses us for a portion of the wages and benefits.

Fire Department.

In 2007, voters approved a bond issue to pay for the construction of a second fire station to address long-standing concerns about the impact of train traffic on response capabilities. Initial plans for staffing the station relied on the use of volunteers to cover portions of each day at the downtown station. I believed that this could not be sustained for the long-term. We have now moved to staffing each station with a single full-time firefighter assigned to a 24-hour shift. Ideally, a seventh full-time firefighter would be available to minimize overtime while providing flexibility for attending off-site training. Overtime expense in the 2013-14 fiscal year was budgeted at \$45,000, an amount significantly less than would be necessary to fund an additional full-time position. It is likely, then, that for the foreseeable future we will operate with a six-firefighter staff.

Roughly 40% of the operating cost of the Fire Department is paid by the members of the Rural Fire Association based on the actual runs that occur in each jurisdiction. Budget proposals that affect the Fire Department must recognize our partnership with RFA in two respects. First, each dollar saved in reducing department operating costs actually yields just 60 cents at the bottom line. Second, operating cost reductions that move away from a model of two equally staffed and equipped stations will almost certainly be viewed unfavorably by RFA.

Two changes coming in the next few years will affect the cost of the department. The firefighter who serves as building official has indicated that he will be retiring. We expect either to contract for this service or turn it over to the County. At present, staff wages associated with building inspection are deducted from the cost shared with RFA. When we contract

for the service, RFA will assume its full share of the cost for the new firefighter hired.

We currently contract as well for the services of the Fire Chief. It is expected that a chief will be appointed from the ranks of the full-time firefighters sometime in the next few years. When that occurs and staffing returns to seven full-time employees, labor costs will rise. RFA association will again assume its share of that cost. I expect that the combination of these two personnel changes, given RFA participation, will have minimal impact on the budget in total.

Department of Public Works. In this section I will address briefly DPW operations portion of this department as distinct from the utilities division the cost of which are charged to the utilities fund. Nine hourly employees are assigned to tasks that include maintaining streets, parks and various other public buildings and properties.

In any operation of this nature, the challenge is to optimize staffing so as to reliably address customary service demands. While this makes sense from a budgetary standpoint, it results in circumstances in which there are fewer labor resources available to meet unusual demands. Our current winter experience highlights the challenge in which some fairly routine tasks such as removing Santa Claus from Courthouse Square have had to take a back seat to more urgent needs associated with snow removal and repairing broken water mains.

The other consideration with regard to opportunities for significant general fund budget savings associated with cuts to DPW is that a comparatively small portion of the budget for its activities is charged to the general fund. All street related activities are charged to the street funds. Time spent on underground utilities is charged to the utilities fund. The impact of eliminating a position in public works will only be partially realized in the general fund.

Office Operations. For sake of simplicity I am using this heading to cover the activities of the manager, clerk, treasurer/finance director, assessor and community development director. As noted above, one full-time position

has been eliminated from the staffing associated with these offices. In addition, staff office locations have been adjusted to provide better coverage of hours. As a result of these changes, hours that the first floor general office are open to the public have been reduced and the second floor offices are occasionally closed between 1:00 p.m. and 2:00 p.m.

It is my practice to evaluate the need for positions related to office operations as they become vacant through attrition. The primary focus of this evaluation is to insure that the cost associated with maintaining a given level of staffing is adequately justified in terms of the productivity associated with those positions. It must also be recognized in this analysis, however, that costs associated with many office positions are allocated against other operating funds. Costs savings associated with reducing staff are not necessarily allocated 100% to the bottom line of the general fund.

Airport. I believe that I have heard more criticism of the City's subsidy of the airport than of any other expenditure that the City makes. Some of this is based on misinformation that has led to the belief that the subsidy is much greater than the \$40,000 per year that is actually the case.

Our long-term goal is to eliminate the airport subsidy from the general fund. To that end, we have recently completed the construction of new T-hangars. Our projection is that when the debt incurred for this project is paid off in five years, the City's subsidy will drop to \$25,000. It is our hope that demand for additional hangar space will justify construction of additional T-hangars, further reducing the subsidy.

The City has little choice but to pursue such a strategy. A condition of our receipt of federal assistance for the airport is a requirement that we continue to operate the airport. Abandoning the airport is a complicated process and one that we believe would be unlikely to receive the necessary FAA approvals.

Recognizing this, we have made excellent progress in making the airport a facility that is attractive to the flying public and of which citizens can be proud. This effort has contributed to the demand that we have seen for hangar space and fuel sales.

Quality of Life Investments. From time to time, even during times of fiscal distress, it is important to incur costs that do more than maintain the status quo. Investing in quality of life initiatives is essential to retaining existing residents and attracting new residents. A city that fails to undertake such efforts will not be viewed positively.

The challenge with such investments is that they are sometimes the focus of criticism that is often phrased such as “Why are you asking for additional taxes to support streets when you are wasting you money on X?” The challenge for policy makers is to distinguish between “feel good” projects and those that are directly related to larger community development goals.

Several years ago, Council supported my recommendation that we undertake targeted acquisitions of deteriorating properties to stabilize neighborhoods. Similarly, Council has chosen recently to grant tax abatements for the rehabilitation of obsolete properties. Both types of projects have a cost to the City, either directly or through taxes that are foregone. Both types of projects are also likely to generate occasional criticism from those who lack a longer view of where the City is going.

One quality of life investment that I believe we have underfunded is in the area of planting of street trees. Despite my personal support for planting of more trees, it has been difficult to justify support for the funding and difficult to identify the staff resources necessary to sustain the type of effort that is needed. As our fiscal situation improves, this is one area of neglect that we will wish to address.

SUMMARY

The purpose of this report was to provide an overview of the circumstances that have given rise to our current budget situation, to describe the actions that we have taken to address it and to highlight the challenges with cutting the budget further. I have attempted to demonstrate that we have taken steps that, over the long term, will provide a stable fiscal environment that can address many operational and infrastructure needs.

We will continue to look for opportunities to reduce our costs. My understanding of the budget, however, leads me to conclude that we lack the ability to meet operational and infrastructure needs and also initiate a comprehensive program of street reconstruction. I believe that it is necessary to ask the citizens to support additional revenues dedicated to that purpose.

FUND BALANCE

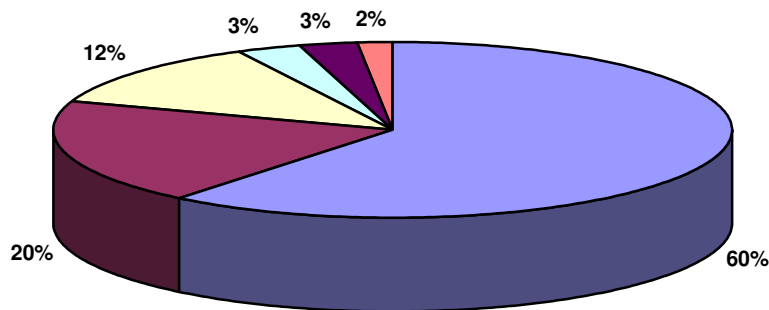
Total Fund Balance @ 6/30/13	1,608,454
+ Budgeted 13/14 Revenues	5,276,074
- Budgeted 13/14 Expenditures	<u>(5,270,981)</u>
Projected Total Fund Balance @ 6/30/14	1,613,547
+ Budgeted 14/15 Revenues	5,224,380
- Budgeted 14/15 Expenditures	<u>(5,210,680)</u>
Projected Total Fund Balance @ 6/30/15	1,627,247
- Non-spendable Fund Balance - Prepaids & Inventory	(150,000)
- Assigned Fund Balance - Corral Parking Lot	(150,000)
- Assigned Fund Balance - Retiree Health Benefits	<u>(200,000)</u>
Projected Unassigned Fund Balance @ 6/30/15	<u>1,127,247</u>
 Projected Unassigned FB	 21.6%
 Projected Total FB	 31.2%

CASH ON HAND

Cash-on-hand @ 6/30/13	1,243,902
+ Budgeted 13/14 Revenues	5,276,074
- Budgeted 13/14 Expenditures	<u>(5,270,981)</u>
Projected Cash-on-hand @ 6/30/14	1,248,995
+ Budgeted 14/15 Revenues	5,224,380
- Budgeted 14/15 Expenditures	<u>(5,210,680)</u>
Projected Cash-on-hand @ 6/30/15	1,262,695

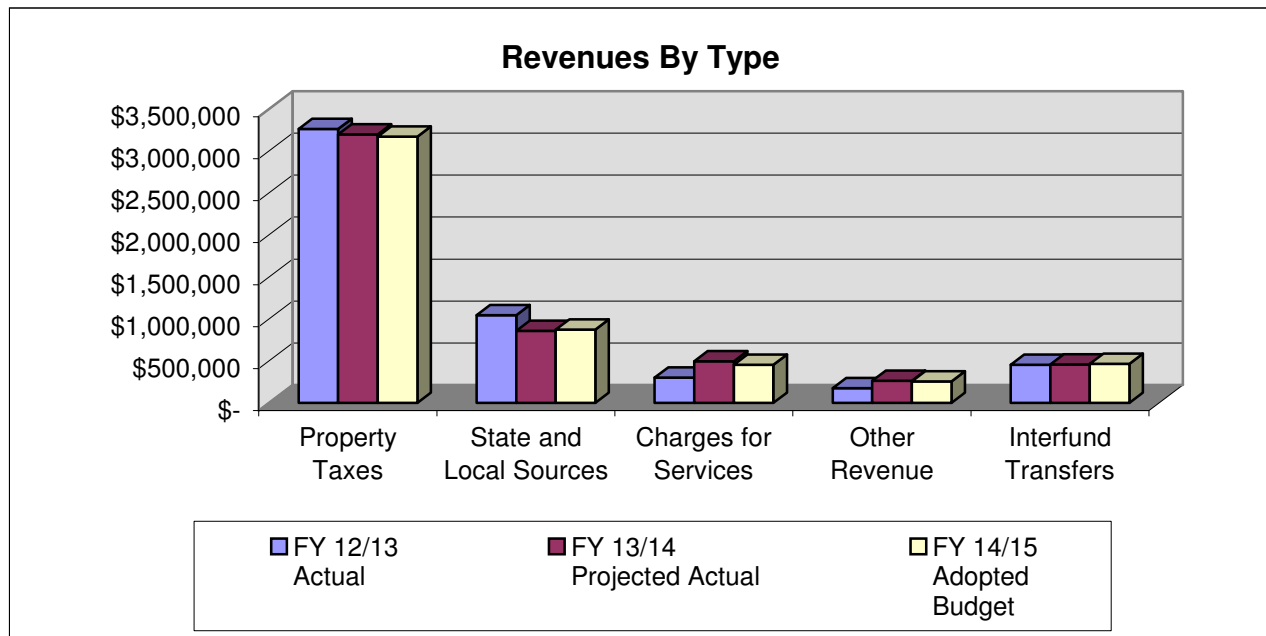
	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Total Revenues	\$ 5,241,210	\$ 5,096,080	\$ 5,273,074	\$ 5,221,380	-0.98%
Expenditures					
General Government	1,092,097	978,160	956,018	1,015,690	6.24%
Community Development	151,315	160,000	162,908	163,340	0.27%
Public Safety	2,798,502	3,100,100	3,172,475	3,163,890	-0.27%
Public Works	878,650	706,100	673,890	633,780	-5.95%
Parks & Recreation	145,406	128,000	165,890	144,830	-12.70%
Interfund Transfers	113,684	61,800	133,800	86,150	-35.61%
Total Expenditures	\$ 5,179,654	\$ 5,134,160	\$ 5,264,981	\$ 5,207,680	-1.09%
Revenues Over (Under) Expenditures	\$ 61,556	\$ (38,080)	\$ 8,093	\$ 13,700	

FY 13/14 Adopted Budgeted Expenditures By Type



Public Safety	General Government	Public Works
Community Development	Parks & Recreation	Interfund Transfers

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Revenues By Type					
Property Taxes	\$ 3,265,215	\$ 3,147,700	\$ 3,198,147	\$ 3,172,000	-0.82%
Licenses and Permits	26,586	8,400	27,060	25,700	-5.03%
State and Local Sources	1,045,577	838,000	858,000	875,000	1.98%
Charges for Services	299,605	398,000	496,238	455,500	-8.21%
Fines and Forfeitures	31,713	29,200	31,100	30,100	-3.22%
Investment Income	2,037	1,000	3,000	3,000	0.00%
Other Revenue	115,597	214,300	200,049	195,000	-2.52%
Interfund Transfers	454,880	459,480	459,480	465,080	1.22%
Total Revenue	\$ 5,241,210	\$ 5,096,080	\$ 5,273,074	\$ 5,221,380	-0.98%



Department 100 - Mayor, City Council & Boards

Department Description

The Mayor and City Council serve as the legislative and policy making body of the City of Charlotte. The Mayor and Council set goals and provide leadership to facilitate the attainment of citizen satisfaction. This is accomplished by addressing constituent service requests in a timely manner; assuring broad citizen input/representation on issues; enacting ordinances for the benefit of citizens' health and safety; and representing Charlotte's interests at the local, regional, state and national levels.

Through advisory boards, volunteer city residents gain direct input on the legislation of the City of Charlotte by making interpretations and recommendations to the City Council.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 10,518	\$ 11,300	\$ 9,690	\$ 10,770
Commodities/Contractual	4,677	5,300	5,000	6,300
Department Total	\$ 15,195	\$ 16,600	\$ 14,690	\$ 17,070

Personnel Summary

Mayor	1	1	1	1
City Council	6	6	6	6

Department 150 - City Manager

Department Description

The City Manager is the chief administrative officer of the City and is appointed by the Mayor and City Council and serves at their discretion. The City Manager provides professional leadership in the administration and execution of the policies and objectives formulated by the Mayor and City Council and propose ordinances, policies and alternative solutions to City problems for the Mayor and City Council's consideration.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 117,728	\$ 121,310	\$ 119,276	\$ 116,715
Commodities/Contractual	12,141	10,550	11,550	13,625
Department Total	\$ 129,869	\$ 131,860	\$ 130,826	\$ 130,340

Personnel Summary

Full-Time	1	1	1	1
Part-Time	0	0	0	0

Operating Needs

Department 150 - City Manager

Professional Services

IS Consultant	\$ 5,200
Miscellaneous	<u>300</u>

Total	\$ 5,500
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Capital Outlay - Computer Equipment

General IT Items	\$ 2,450
Miscellaneous Hardware/Software	<u>300</u>

Total	\$ 2,750
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Department 200 - City Clerk

Department Description

The City Clerk's office is responsible for retention and maintenance of the City's public records. This includes the minutes of the City Council and various City Boards, as well as deeds, contracts and agreements, resolutions, personnel records, claims and suits, vehicle titles and registration, and any other legal documents that are a part of municipal government. The Clerk also maintains the City Code and ensures that all the proper notices are published in accordance with federal and state law. All administration of the City's insurance policies, including property and liability for all departments of the City is the Clerk's responsibility.

The Clerk's office performs the Human Resource duties for the city. These duties include providing overall management and administration over compensation and employment, employee benefits, risk management, occupational health, employee relations, and employee safety.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 184,312	\$ 187,430	\$ 177,688	\$ 191,340
Commodities/Contractual	119,600	90,370	87,589	120,170
Department Total	\$ 303,912	\$ 277,800	\$ 265,277	\$ 311,510

Personnel Summary

Full-Time	2	2	2	2
Part-Time	0	0	0	0

Operating Needs

Department 200 - City Clerk

Professional Services

City Attorney	\$ 44,250
Labor Attorney	15,000
Cobra/Flex Spending Fees	2,280
Ballot Printing Fees	5,000
IT Consultant	1,800
Miscellaneous Medical Items	1,770
Actuarial Studies	1,000
Encoding Fees	1,250
Indigent Attorney Services	300

Total \$ 72,650

Contractual Services

M-100 Maintenance Fees	\$ 390
Shred-It Document Destruction	300
Miscellaneous Items	50

Total \$ 740

Capital Outlay - Equipment

Office Furniture	\$ 350
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Capital Outlay - Computer Equipment

General IT Items	\$ 3,430
Computer	\$ 1,250
Printer	\$ 1,250
Miscellaneous Hardware/Software	1,000

Total \$ 6,930

Department 210 - Assessing

Department Description

The Assessing department is responsible for listing each parcel of real estate and each personal property account located within the city limits for the purpose of creating and maintaining an assessment roll. The assessment roll is the basis for calculating property taxes. The assessing department must comply with the "General Property Tax Law" which is "Public Act 206 of 1893".

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 70,335	\$ 73,960	\$ 71,640	\$ 72,910
Commodities/Contractual	60,183	80,740	74,697	84,650
Department Total	\$ 130,518	\$ 154,700	\$ 146,337	\$ 157,560

Personnel Summary

Full-Time	1	1	1	1
Part-Time	0	0	0	0
Independent Contractor	1	1	1	1

Operating Needs

Department 210 - Assessor

Professional Services

IT Consultant	\$ 2,500
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Contractual Services

Assessor's Services	\$ 36,710
MTT Appeals	20,000
Re-appraisal	7,240
BS&A Internet Support	1,500
BS&A Annual Maintenance Agreement	1,500
APEX Support	<u>900</u>

Total	\$ 67,850
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Capital Outlay - Equipment

Miscellaneous Items	\$ 500
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Capital Outlay - Computer Equipment

General IT Items	\$ 2,450
Computer	1,250
Miscellaneous Hardware/Software	<u>500</u>

Total	\$ 4,200
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Department 220 - Finance & Treasury

Department Description

The Finance & Treasury department incorporates a broad range of services and responsibilities over fiscal operations. The department's programs include administration, cash management, accounting, budgeting, revenue collection, taxes, payroll, accounts payable, utility billing, and customer service

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 209,813	\$ 215,550	\$ 219,845	\$ 217,510
Commodities/Contractual	302,790	181,650	179,043	181,700
Department Total	\$ 512,603	\$ 397,200	\$ 398,888	\$ 399,210

Personnel Summary

Full-Time	3	3	3	3
Part-Time	0	0	0	0

Operating Needs

Department 220 - Finance & Treasury

Professional Services

Auditors	\$ 55,000
IS Consultant	9,000
Stauder & Barch - Annual Disclosure	<u>1,000</u>

Total \$ 65,000

Contractual Services

Fund Balance Annual Maintenance Agreement	\$ 4,700
BS&A Internet Support	1,500
BS&A Maintenance Agreement	<u>1,000</u>

Total \$ 7,200

Annexation Tax Sharing

Eaton Twp 425 Agreement - Property Taxes	\$ 46,200
Eaton Twp 425 Agreement - Revenue Sharing	10,800
Carmel Twp 425 Agreement - Property Taxes	<u>6,000</u>

Total \$ 63,000

Capital Outlay - Equipment

Miscellaneous Items	\$ 500
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Capital Outlay - Computer Equipment

General IT Items	\$ 5,850
Computer	1,750
Miscellaneous Hardware/Software	<u>1,500</u>

Total \$ 9,100

Department 230 - Community Development

Department Description

The Community Development department provides for many of the general needs of the City's community development activities. This includes providing outdoor Christmas decorations, contributions to others such as the Courthouse Square Association, community access cable expenses, web site development costs, promotional activities and materials, and professional dues and membership expenses.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 105,695	\$ 110,100	\$ 110,975	\$ 111,160
Commodities/Contractual	45,620	49,900	51,933	52,180
Department Total	\$ 151,315	\$ 160,000	\$ 162,908	\$ 163,340

Personnel Summary

Full-Time	1	1	1	1
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Operating Needs

Department 230 - Community Development

Professional Services

Telecommunications Consultant	\$	2,000
IT Consultant		<u>900</u>

Total	\$	2,900
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Special Purpose Expenses

Christmas Expenses	\$	4,000
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Contribution to Others

Courthouse Square	\$	8,000
LEAP Annual Contribution		<u>3,000</u>

Total	\$	11,000
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Capital Outlay - Computer Equipment

General IT Items	\$	980
Miscellaneous Hardware/Software		<u>500</u>

Total	\$	1,480
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Department 300 - Police

Department Description

The Charlotte Police Department provides police patrol services 24 hours a day, seven days a week inside the city limits of the City of Charlotte and certain designated bordering areas. This is accomplished by means of vehicles, foot, motorcycle, and bicycle patrol. A significant amount of police patrol involves responding to calls for services and criminal investigation. Other functions include enforcement of traffic laws, accident investigation, follow-up investigations, security inspections, and a myriad of crime prevention activities.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 1,541,347	\$ 1,651,000	\$ 1,620,072	\$ 1,515,900
Commodities/Contractual	317,887	276,800	302,450	375,710
Department Total	\$ 1,859,234	\$ 1,927,800	\$ 1,922,522	\$ 1,891,610

Personnel Summary

Full-Time	18	18	18	18
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Operating Needs

Department 300 - Police

Professional Services

City Attorney	\$ 60,000
IT Consultant	\$ 25,000
Psych App	<u>500</u>

Total \$ 85,500

Contractual Services

School Crossing Guards	\$ 7,700
Lien Fees	<u>1,550</u>

Total \$ 9,250

Capital Outlay - Motor Vehicles

Two Patrol Vehicles	\$ 48,000
Patrol Vehicle Change-Over	<u>7,000</u>

Total \$ 55,000

Capital Outlay - Equipment

Equipment - Tasers	\$ 35,350
Accident Team - Laser Measuring Device/Software	<u>4,500</u>

Total \$ 39,850

Capital Outlay - Computer Equipment

General IT Items	\$ 9,810
Database Programming	4,000
Miscellaneous Hardware/Software	3,000
Backup Device	2,500
Remote Desktop	<u>500</u>

Total \$ 19,810

Department 350 - Fire

Department Description

The Fire Department is dedicated to providing the best fire, rescue, and emergency medical service to the residents of Charlotte and residents of Eaton, Carmel, Brookfield, Chester and Walton townships that are covered by our mutual service agreement with the Rural Fire Association. The Rural Fire Association contributes about 40% of the Fire Department's budget for the services provided.

Volunteer firefighters are the backbone of the Fire Department. Because of their commitment, the City and Rural Fire Association receive the service of a full time department at the cost of a volunteer department.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 613,931	\$ 595,520	\$ 588,006	\$ 577,380
Commodities/Contractual	325,337	576,780	661,947	694,900
Department Total	\$ 939,268	\$ 1,172,300	\$ 1,249,953	\$ 1,272,280

Personnel Summary

Full-Time	6	6	6	6
Part-Time	2	2	2	2
Independent Contractor	0	1	1	1

Operating Needs

Department 350 - Fire

Professional Services

Fullerton Fire Services	\$ 46,120
IT Consultant	18,880

Total \$ 65,000

Contractual Services

Siren Maintenance	\$ 3,500
Weather Radar	3,500
SCBA Certification	3,000
Air Compressor Maintenance	2,500
Aerial Certification	2,000
Overhead Door Maintenance	2,000
Rescue Tool Certification	1,750
Lawn Care	1,500
Miscellaneous Items	1,000
Fire Sprinkler Test	500
Fire Extinguisher Certification	500
Pest Control	500
Back-flow Test	500
Boiler Inspection	500
Shot Feeder Treatment	350

Total \$ 23,600

Capital Outlay - Computer Equipment

Replace Pumper #317 (50% of cost paid by Rural Fire Association)	\$ 280,000
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Capital Outlay - Equipment

Nozzles/Hose	\$ 4,000
Radio Equipment	2,000
Fire helmets and shields	4,000
Rescue Equipment	2,000
Pagers	25,000
Ice Machine (DTFS)	2,800

Total \$ 39,800

Capital Outlay - Computer Equipment

General IT Items	\$ 15,700
Computers (3)	3,750
Miscellaneous Hardware/Software	2,000

Total \$ 21,450

Department 410 - Public Works Administration

Department Description

The Public Works administrative staff coordinates, administers and provides supervision for the General Fund's public works programs.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 180,091	\$ 180,075	\$ 159,432	\$ 160,690
Commodities/Contractual	69,559	70,025	66,650	77,560
Department Total	\$ 249,650	\$ 250,100	\$ 226,082	\$ 238,250

Personnel Summary

DPW Director	20%	20%	20%	20%
DPW Foreman	15%	15%	15%	15%
DPW Secretary	5%	5%	5%	5%

Operating Needs

Department 410 - Public Works Administration

Professional Services

IT Consultant	\$ 8,000
Miscellaneous Engineering	6,000
GIS	<u>2,000</u>

Total \$ 16,000

Contractual Services

AMBS Message Service	\$ 1,600
ESRI Software Maintenance	3,000
MML Drug Testing Pool	900
Miss Dig	500
Miscellaneous	<u>400</u>

Total \$ 6,400

Capital Outlay - Equipment

Miscellaneous Items	\$ 200
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Capital Outlay - Computer Equipment

General IT Items	\$ 4,910
Computer	1,250
Printer	500
Miscellaneous Hardware/Software	<u>500</u>

Total \$ 7,160

Department 422 - Leaf Collection

Department Description

The City's leaf collection program involves the collection and disposal of leaves. DPW collects bagged leaves from private properties each fall. The City also provides a spring pickup, which includes bagged leaves and piled brush at the curb. City personnel, in the course of sweeping the street, collect leaves in the city right-of-way.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 6,523	\$ 8,900	\$ 8,800	\$ 9,050
Commodities/Contractual	5,528	9,400	8,730	8,400
Department Total	\$ 12,051	\$ 18,300	\$ 17,530	\$ 17,450

Personnel Summary

DPW Labor	1.2%	1.3%	1.3%	1.3%
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Department 424 - Parking Services

Department Description

Parking services include funds designated for the maintenance of City parking lots, on street parking, and alleys. Maintenance includes; sweeping, asphalt repair, the installation and replacement of lighting and the marking and remarking of parking stalls. The funds also pay for City taxes for the parking lot behind Bank of America (f.k.a. LaSalle Bank), in the form of fees charged by the bank for the use of the property as a public lot. This lease was renewed for an additional ten years as of March 2004.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 3,125	\$ 2,850	\$ 2,750	\$ 2,950
Commodities/Contractual	219,913	80,850	44,938	44,900
Department Total	\$ 223,038	\$ 83,700	\$ 47,688	\$ 47,850

Personnel Summary

DPW Labor	0.6%	0.4%	0.4%	0.4%
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Department 425 - Parking Services/Winter Maint.

Department Description

The Parking Services/Winter Maintenance department accounts for physical maintenance of all City parking lots and also the clearing of snow, ice and the salting of sidewalks adjacent to City properties.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 3,904	\$ 8,200	\$ 8,499	\$ 8,200
Commodities/Contractual	7,527	13,300	18,240	15,000
Department Total	\$ 11,431	\$ 21,500	\$ 26,739	\$ 23,200

Personnel Summary

DPW Labor	0.7%	1.2%	1.3%	1.2%
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Department 430 - Storm Sewers

Department Description

Storm sewers are the means by which storm waters are collected and directed to outlying streams, rivers or collection basins. Throughout the year, the City, County and/or private contractors are called upon to make repairs, as well as install new storm sewers. The City is also responsible for paying assessments to Eaton County, for the use of County storm sewers, which are used to carry run-off from City properties.

In FY 13/14, the expenditures related to this department were moved to the Major and Local Street Funds.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 3,658	\$ -	\$ -	\$ -
Commodities/Contractual	22,297	-	-	-
Department Total	\$ 25,955	\$ -	\$ -	\$ -

Personnel Summary

DPW Labor	0.6%	0.0%	0.0%	0.0%
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Department 440 - Sidewalk Maintenance

Department Description

Sidewalk expenditures include money designated towards miscellaneous replacement, repair, grinding and installation of the over 44 miles of sidewalk within the City. In September 1998, the City's sidewalk ordinance was revised making the City 100% responsibility for the repair of all existing sidewalks and construction of all new sidewalks within the City.

In FY 13/14, the expenditures related to this department were moved to the Major and Local Street Funds.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 6,065	\$ -	\$ -	\$ -
Commodities/Contractual	9,198	-	-	-
Department Total	\$ 15,263	\$ -	\$ -	\$ -

Personnel Summary

DPW Labor	1.1%	0.0%	0.0%	0.0%
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Department 442 - Handicap Ramps

Department Description

This department accounts for the installation costs of handicap ramps on the city sidewalks. These expenditures qualify for non-motorized transportation funds and therefore are accounted for separately from general sidewalk maintenance expenditures.

In FY 13/14, the expenditures related to this department were moved to the Major and Local Street Funds.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 45	\$ -	\$ -	\$ -
Commodities/Contractual	430	-	-	-
Department Total	\$ 475	\$ -	\$ -	\$ -

Personnel Summary

DPW Labor	0.0%	0.0%	0.0%	0.0%
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Department 452 - Tree Maintenance

Department Description

The Department of PublicWorks is responsible for all trees in the City parks, on City property and within the street right-of-way excluding state highways. The tree maintenance program includes removal of dead trees & branches, stump removal, trimming and planting a limited number of new trees within the street right-of-way.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted Budget		Projected Actual		Adopted Budget	
<u>Expenditures</u>								
Personnel Services	\$	22,038	\$	25,200	\$	19,580	\$	25,060
Commodities/Contractual		57,200		55,300		53,668		62,200
Department Total	\$	79,238	\$	80,500	\$	73,248	\$	87,260

Personnel Summary

DPW Labor	4.0%	3.7%	2.9%	3.5%
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Department 663 - City Property Maintenance

Department Description

The City owns various properties and right-of-ways that must be maintained, including the costs of operating all street lights on the City's public streets, which are under contract with Consumers Energy.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ -	\$ 1,300	\$ 1,660	\$ 1,300
Commodities/Contractual	85,432	101,200	70,050	72,100
Department Total	\$ 85,432	\$ 102,500	\$ 71,710	\$ 73,400

Personnel Summary

DPW Labor	0.0%	0.2%	0.2%	0.2%
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Operating Needs

Department 422 - Leaf Collection

Contractual Services

Leaf Dump Maintenance	\$ 2,300
MDEQ Permit	<u>700</u>

Total	\$ 3,000
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Department 424 - Parking Services

Professional Services

Design Engineering Corral Parking Lot	\$ 25,000
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Contractual Services

Crack Sealing Various Lots	\$ 5,000
Mowing	800
Miscellaneous Services	<u>400</u>

Total	\$ 6,200
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Department 452 - Tree Maintenance

Professional Services

Professional Forester	\$ 200
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Contractual Services

Brush & Tree Grinding	\$ 6,000
Replacement Trees	3,000
Stump Grinding	<u>2,000</u>

Total	\$ 11,000
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Department 663 - City Property Maintenance

Contractual Services

Snow Removal	\$ 750
Pest Control	<u>250</u>

Total	\$ 1,000
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Department 664 - City Hall Building & Grounds

Department Description

The City Hall Building & Grounds department provides for the operation and maintenance of the City Hall complex and surrounding grounds. The following departments are located entirely within the City Hall complex: City Manager, City Clerk, City Assessor, Finance & Treasury, Community Development, Police Department. In addition, the Public Works administrative offices are located within the building.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 7,788	\$ 1,630	\$ 1,110	\$ 1,700
Commodities/Contractual	168,329	147,870	209,783	144,670
Department Total	\$ 176,117	\$ 149,500	\$ 210,893	\$ 146,370

Personnel Summary

DPW Labor	0.3%	2.0%	0.1%	0.2%
Independent Contractor	0	0	0	1

Operating Needs

Department 664 - City Hall Building & Grounds

Contractual Services

Janitorial Services	\$ 15,500
HVAC Repair Parts & Pre-paid Labor	10,000
Otis Elevator	6,000
Floor Care (Tile and Carpet)	1,000
Waste Removal	1,000
Window Cleaning	500
Annual Boiler Inspection	420
Lawn Care	400
Annual Fire Sprinkler Test	350
Pest Control	300
Annual Backflow Certifications	250
Annual Elevator Inspection	<u>250</u>

Total \$ 35,970

Capital Outlay - Improvements

Brick Tuckpointing	\$7,500
Connect Server Room to Back-up Generator	5,000
Roof Maintenance	2,000
Humidifier Maintenance	2,000
Recirculation Pump	3,500
Sewage Pump	3,000
Water Softner	<u>10,000</u>

Total \$33,000

Capital Outlay - Equipment

Council Chamber Chairs	\$2,200
Miscellaneous Office Furniture	<u>1,500</u>

Total \$3,700

Department 825 - Parks & Recreation

Department Description

The Parks & Recreation department maintains and operates the seven City consisting of: Bennett, Oak, Dean, Veterans Memorial, Southridge, Gateway, Snell and Lincoln park. In addition, two summer park rangers positions are appropriated through this department. The park rangers perform various maintenance work at the parks during the peak summer months.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 30,610	\$ 36,700	\$ 68,590	\$ 41,130
Commodities/Contractual	114,796	91,300	97,300	103,700
Department Total	\$ 145,406	\$ 128,000	\$ 165,890	\$ 144,830

Personnel Summary

DPW Labor	4.8%	4.7%	4.7%	5.6%
Part-Time	1	1	1	1

Operating Needs

Department 825 - Parks & Recreation

Professional Services

Miscellaneous Services	\$	3,000
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Contractual Services

Grass Cutting	\$	9,000
Waste Removal		2,000
Eaton County Community Corrections Crew		2,500
Miscellaneous Services		1,000
Weed Control		<u>3,500</u>

Total	\$	18,000
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Capital Outlay

Water Service to Ice Rink		10,000
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Contribution to Others

CARC Annual Contribution	\$	15,000
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Department 999 - Contributions To Other Funds

Department Description

This department provides for the movement of funds from one City fund to another.

Budget Summary

	FY 12/13 Actual		FY 13/14 Adopted Budget		FY 13/14 Projected Actual		FY 14/15 Adopted Budget	
<u>Expenditures</u>								
Interfund Transfers	\$	113,684	\$	61,800	\$	133,800	\$	86,150
Department Total	\$	113,684	\$	61,800	\$	133,800	\$	86,150

**CITY OF CHARLOTTE
GENERAL FUND REVENUES
FY 2014/2015**

				Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	Class	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
GENERAL FUND	101-000000-411000	CURRENT PROPERTY TAXES	0110	3,216,122	3,188,116	3,102,237	3,168,825	2,936,321	133,679	3,070,000	3,025,000	3,050,000
	101-000000-411100	YARD WASTE PROPERTY TAXES	0110	-	22,161	21,424	14,528	21,106	394	21,500	20,000	20,500
	101-000000-412000	TRAILER PARK TAXES	0110	860	683	699	747	590	410	1,000	700	1,000
	101-000000-413000	TAXES - COLLECTION FEES	0110	108,240	112,953	107,338	109,510	73,939	28,061	102,000	95,000	100,000
	101-000000-414000	TAXES - INTEREST & PENALTIES	0110	30,468	9,504	18,736	19,569	3,647	-	3,647	6,000	-
	101-000000-416000	DELINQUENT PROPERTY TAXES	0110	487	-	14,781	5,089	-	-	-	1,000	500
	101-000000-423000	EM&P TRADE INSPECTIONS	0120	4,761	-	-	1,587	-	-	-	-	-
	101-000000-425000	BUILDING PERMITS	0120	17,090	16,210	16,461	16,587	14,140	3,860	18,000	7,500	16,500
	101-000000-426000	GUN PERMITS	0120	455	320	275	350	5	5	10	300	50
	101-000000-427000	SOLICITOR PERMITS	0120	110	470	390	323	-	-	-	250	100
	101-000000-428000	ZONING PERMITS	0120	185	205	145	178	30	20	50	100	50
	101-000000-429000	OTHER PERMITS & FEES	0120	931	1,300	1,175	1,135	550	450	1,000	250	1,000
	101-000000-432000	LIQUOR LICENSE	0120	8,119	8,236	8,140	8,165	7,670	330	8,000	-	8,000
	101-000000-433000	STATE REV SHARING-SALES TAX	0130	760,146	764,407	790,023	771,525	408,660	406,340	815,000	795,000	835,000
	101-000000-437001	STATE GRANT - POLICE	0131	1,804	2,097	-	1,300	-	-	-	-	-
	101-000000-437002	STATE GRANT - DNR	0131	35,252	-	-	11,751	-	-	-	-	-
	101-000000-439004	FEDERAL GRANT - FAA	0133	-	-	214,641	71,547	-	-	-	-	-
	101-000000-439005	FEDERAL - DOJ	0133	-	-	-	-	-	-	-	-	-
	101-000000-442000	RURAL FIRE ASSOCIATION	0200	324,425	229,725	240,796	264,982	364,738	75,500	440,238	345,000	400,000
	101-000000-443000	CABLE FRANCHISE FEES	0200	33,812	47,055	49,922	43,596	24,835	23,165	48,000	45,000	48,000
	101-000000-446000	WEED CUTTING	0200	5,148	3,644	6,076	4,956	3,827	1,673	5,500	5,000	5,000
	101-000000-447000	ACCIDENT REPORT COPIES	0200	2,544	2,657	2,811	2,671	1,319	1,181	2,500	3,000	2,500
	101-000000-448000	PAYMENT IN LIEU OF TAXES	0100	9,245	9,744	9,923	9,637	-	9,500	9,500	9,500	10,000
	101-000000-450000	SCHOOL PARTICIPATION REIMB.	0130	42,332	43,775	40,913	42,340	1,987	41,013	43,000	43,000	40,000
	101-000000-471000	PARKING FINES	0210	7,731	5,529	5,770	6,343	3,270	2,730	6,000	5,000	5,000
	101-000000-472000	DISTRICT COURT FINES	0210	23,936	26,538	25,343	25,272	13,998	11,002	25,000	24,000	25,000
	101-000000-473000	CIVIL INFRACTIONS	0210	100	500	600	400	50	50	100	200	100
	101-000000-474000	OUIL COST RECOVERY	0100	6,301	3,619	4,926	4,949	1,851	2,149	4,000	4,000	4,000
	101-000000-501000	INTEREST INCOME	0105	4,462	1,006	2,037	2,502	-	3,000	3,000	1,000	3,000
	101-000000-591002	ANNUAL CABLE PAYMENT	0100	12,347	5,665	-	6,004	-	-	-	5,500	-
	101-000000-593000	RENT EARNED-CITY PROPERTY	0100	1,040	1,030	1,100	1,057	275	725	1,000	400	1,000
	101-000000-594000	GAIN/LOSS ON SALE OF ASSETS	0140	53,406	11,186	1,811	22,134	-	-	-	5,000	1,000
	101-000000-596000	SUNDRY REVENUE	0100	17,430	25,960	24,533	22,641	11,650	8,350	20,000	10,000	15,000
	101-000000-600000	REIMBURSEMENTS	0100	3,200	3,200	2,910	3,103	5,549	-	5,549	2,900	3,000

**CITY OF CHARLOTTE
GENERAL FUND REVENUES
FY 2014/2015**

				Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	Class	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
	101-000000-602000	CONTRIBUTIONS FROM RETIREES	0100	74,521	65,099	68,549	69,390	26,530	28,470	55,000	72,000	56,000
	101-000000-603000	CONTRIBUTIONS FROM OTHERS	0100	-	10,500	1,845	4,115	-	3,000	3,000	-	3,000
	101-000000-605261	CONTRIBUTION FROM LDFA FUND	0600	17,874	17,868	17,880	17,874	8,940	8,940	17,880	17,880	17,880
	101-000000-605500	CONTRIB FROM RECYCLING FUND	0600	7,040	7,200	10,000	8,080	4,998	5,002	10,000	10,000	11,000
	101-000000-605510	CONTRIBUTION FROM W & S FUND	0600	367,500	371,300	379,000	372,600	191,502	191,498	383,000	383,000	387,000
	101-000000-605601	CONTRIB FROM MVP FUND	0600	33,625	45,400	48,000	42,342	24,300	24,300	48,600	48,600	49,200
	101-000000-606000	LOAN PROCEEDS	0700	100,000	-	-	33,333	-	105,000	105,000	105,000	105,000
GENERAL FUND TOTAL REVENUES				5,333,049	5,064,862	5,241,210	5,213,040	4,156,277	1,119,797	5,276,074	5,096,080	5,224,380

CITY OF CHARLOTTE
GENERAL FUND EXPENDITURES
FY 2014/2015

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
MAYOR, CITY COUNCIL & BOARDS	101-100000-708000	COUNCIL COMPENSATION	9,565	9,570	9,770	9,635	6,120	2,880	9,000	10,500	10,000	10,000	10,000
	101-100000-721000	FICA/MEDICARE - CITY SHARE	732	732	748	737	468	222	690	800	770	770	770
	101-100000-735000	DUES & SUBSCRIPTIONS	4,410	-	4,529	2,980	-	4,500	4,500	4,500	4,600	4,600	4,600
	101-100000-746000	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
	101-100000-748000	CONFERENCES & TRAINING	254	-	-	85	-	-	-	-	1,000	1,000	1,000
	101-100000-751000	MEETING EXPENSE	36	-	-	12	-	-	-	300	200	200	200
	101-100000-865000	CAP. OUTLAY - COMPUTER EQUIP	-	-	-	-	-	-	-	-	-	-	-
	101-100000-972000	SUNDRY	441	34	148	208	371	129	500	500	500	500	500
MAYOR, CITY COUCIL & BOARDS			15,437	10,336	15,195	13,656	6,959	7,731	14,690	16,600	17,070	17,070	17,070
CITY MANAGER	101-150000-703000	ADMINSTRATIVE SALARIES	83,445	83,445	83,125	83,338	41,562	41,563	83,125	83,120	83,125	83,125	83,125
	101-150000-704000	STAFF WAGES	-	-	-	-	-	-	-	-	-	-	-
	101-150000-710000	COMPENSATED ABSENCES	-	-	-	-	-	-	-	-	-	-	-
	101-150000-711000	LONGEVITY	-	-	-	-	1,500	-	1,500	1,500	-	-	-
	101-150000-714000	UNUSED SICK & VACATION LEAVE	-	-	-	-	-	-	-	-	-	-	-
	101-150000-718000	AUTO ALLOWANCE	3,518	3,516	3,505	3,513	1,752	1,748	3,500	3,500	3,500	3,500	3,500
	101-150000-721000	FICA/MEDICARE - CITY SHARE	6,653	6,652	6,628	6,644	3,428	3,313	6,741	6,470	6,740	6,740	6,740
	101-150000-723000	VISION CARE	170	179	152	167	83	87	170	180	180	180	180
	101-150000-724000	LIFE, WORK COMP, UNEMPLOYMENT	739	865	1,951	1,185	65	1,715	1,780	1,780	1,710	1,710	1,710
	101-150000-725603	RETIREMENT HEALTH BENEFITS	20,326	15,459	-	11,928	-	-	-	-	-	-	-
	101-150000-725604	DENTAL & HEALTH BENEFITS	18,992	12,090	14,055	15,046	5,965	8,035	14,000	16,300	13,000	13,000	13,000
	101-150000-728000	RETIREMENT PLANS (CITY SHARE)	8,344	8,344	8,312	8,333	4,306	4,154	8,460	8,460	8,460	8,460	8,460
	101-150000-731000	MATERIALS & SUPPLIES	223	87	211	173	169	131	300	200	200	200	200
	101-150000-732000	POSTAGE	249	296	263	269	122	178	300	200	275	275	275
	101-150000-735000	DUES & SUBSCRIPTIONS	969	994	985	982	665	335	1,000	1,000	1,000	1,000	1,000
	101-150000-737000	PRINTING & PUBLISHING	120	147	139	135	475	125	600	100	600	600	600
	101-150000-741000	MAINTENANCE - EQ/BLDG/GRNDS	-	-	-	-	-	-	-	100	100	100	100
	101-150000-744000	TELEPHONE & INTERNET	1,266	692	348	769	298	202	500	500	500	500	500
	101-150000-746000	PROFESSIONAL SERVICES	4,689	4,146	5,390	4,742	3,038	2,462	5,500	4,500	5,500	5,500	5,500
	101-150000-747000	INSURANCE & BONDS	756	1,162	1,078	999	-	1,200	1,200	1,500	1,300	1,300	1,300
	101-150000-748000	CONFERENCES & TRAINING	5	-	-	2	-	-	-	-	1,000	1,000	1,000
	101-150000-751000	MEETING EXPENSE	40	180	140	120	-	100	100	250	250	250	250
	101-150000-864000	CAP. OUTLAY - EQUIPMENT	-	-	-	-	-	-	-	100	-	-	-
	101-150000-865000	CAP. OUTLAY - COMPUTER EQUIP	829	3,540	3,547	2,639	730	1,220	1,950	1,950	2,750	2,750	2,750
	101-150000-972000	SUNDRY	75	68	40	61	2	98	100	150	150	150	150
CITY MANAGER			151,407	141,863	129,869	141,047	64,160	66,666	130,826	131,860	130,340	130,340	130,340
CITY CLERK	101-200000-703000	ADMINSTRATIVE SALARIES	65,069	67,780	64,118	65,656	30,673	26,637	57,310	57,310	67,240	67,240	67,240
	101-200000-704000	STAFF WAGES	38,051	36,702	28,057	34,270	16,150	14,850	31,000	35,920	39,700	39,700	39,700
	101-200000-706000	CITY LABOR - DPW	1,177	786	2,071	1,345	2,064	36	2,100	2,500	1,500	1,500	1,500
	101-200000-710000	COMPENSATED ABSENCES	6,992	7,252	7,498	7,247	865	1,535	2,400	-	-	-	-
	101-200000-711000	LONGEVITY	1,500	1,500	1,500	1,500	1,500	-	1,500	1,500	1,500	1,500	1,500
	101-200000-712000	SPECIAL COMPENSATION	-	200	900	367	-	-	-	-	-	-	-
	101-200000-714000	UNUSED SICK & VACATION LEAVE	831	1,388	6,804	3,008	635	-	635	1,650	1,940	1,940	1,940
	101-200000-715000	HEALTH REIMBURSEMENT	3,025	2,900	3,000	2,975	750	-	750	3,000	-	-	-
	101-200000-719000	CLOTHING ALLOWANCE	500	438	437	458	125	250	375	500	500	500	500

**CITY OF CHARLOTTE
GENERAL FUND EXPENDITURES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
	101-200000-721000	FICA/MEDICARE - CITY SHARE	8,706	8,942	8,422	8,690	3,932	3,368	7,300	7,800	8,520	8,520	8,520
	101-200000-722000	ICMA - CITY SHARE	-	-	87	29	33	-	33	-	-	-	-
	101-200000-723000	VISION CARE	671	478	277	475	185	300	485	600	500	500	500
	101-200000-724000	LIFE, WORK COMP, UNEMPLOYMENT	822	1,026	2,032	1,293	80	1,720	1,800	1,800	1,830	1,830	1,830
	101-200000-725603	RETIREMENT HEALTH BENEFITS	38,679	30,825	31,399	33,634	12,668	12,332	25,000	25,000	22,300	22,300	22,300
	101-200000-725604	DENTAL & HEALTH BENEFITS	14,181	12,090	14,055	13,442	11,930	14,070	26,000	32,600	22,900	22,900	22,900
	101-200000-728000	RETIREMENT PLANS (CITY SHARE)	13,294	12,887	12,145	12,775	9,089	7,011	16,100	12,350	17,510	17,510	17,510
	101-200000-728001	RETIREMENT HEALTH SAVINGS	11,133	5,387	1,510	6,010	250	4,650	4,900	4,900	5,400	5,400	5,400
	101-200000-730000	SAFETY SUPPLIES	-	-	-	-	-	250	250	270	250	250	250
	101-200000-731000	MATERIALS & SUPPLIES	5,032	4,717	3,867	4,539	2,136	1,800	3,936	3,400	4,000	4,000	4,000
	101-200000-732000	POSTAGE	435	1,453	460	783	1,178	800	1,978	2,000	3,000	3,000	3,000
	101-200000-735000	DUES & SUBSCRIPTIONS	1,189	1,195	1,070	1,151	227	800	1,027	1,350	1,000	1,000	1,000
	101-200000-737000	PRINTING & PUBLISHING	6,108	4,907	5,980	5,665	1,206	2,000	3,206	7,000	9,000	9,000	9,000
	101-200000-741000	MAINTENANCE - EQ/BLDG/GRNDS	75	186	-	87	-	500	500	500	500	500	500
	101-200000-744000	TELEPHONE & INTERNET	1,569	1,419	991	1,326	519	681	1,200	1,500	1,300	1,300	1,300
	101-200000-746000	PROFESSIONAL SERVICES	59,749	116,280	82,085	86,038	44,970	12,500	57,470	57,500	72,650	72,650	72,650
	101-200000-747000	INSURANCE & BONDS	1,033	955	2,321	1,436	-	4,300	4,300	2,200	4,300	4,300	4,300
	101-200000-748000	CONFERENCES & TRAINING	2,981	3,568	1,059	2,536	938	1,500	2,438	3,000	3,000	3,000	3,000
	101-200000-749000	CONTRACTUAL SERVICES	970	1,709	6,545	3,075	368	200	568	600	740	740	740
	101-200000-750000	OTHER COMPENSATION	9,011	2,507	8,267	6,595	2,409	1,000	3,409	4,000	8,000	8,000	8,000
	101-200000-751000	MEETING EXPENSE	137	41	23	67	-	100	100	150	150	150	150
	101-200000-753000	SPECIAL PURPOSE EXPENSES	1,361	413	1,043	939	1,536	500	2,036	500	3,000	3,000	3,000
	101-200000-851000	MVP EQUIPMENT RENTAL	295	229	197	240	171	-	171	100	200	200	200
	101-200000-864000	CAP. OUTLAY - EQUIPMENT	-	1,944	-	648	-	300	300	500	350	350	350
	101-200000-865000	CAP. OUTLAY - COMPUTER EQUIP	1,946	3,686	3,004	2,879	2,305	1,395	3,700	3,700	6,930	6,930	6,930
	101-200000-970000	MILEAGE ALLOWANCE	530	549	531	537	-	500	500	600	600	600	600
	101-200000-972000	SUNDRY	41	2,408	2,157	1,535	(12)	512	500	1,500	1,200	1,200	1,200
CITY CLERK			297,091	338,747	303,912	313,250	148,880	116,397	265,277	277,800	311,510	311,510	311,510
CITY ASSESSOR	101-210000-704000	STAFF WAGES	35,820	35,684	34,399	35,301	18,172	19,396	37,568	43,220	43,760	43,760	43,760
	101-210000-709000	OTHER COMPENSATION	613	402	455	490	53	447	500	600	500	500	500
	101-210000-710000	COMPENSATED ABSENCES	7,091	7,161	8,129	7,460	3,439	2,213	5,652	-	-	-	-
	101-210000-711000	LONGEVITY	1,280	1,500	1,664	1,481	1,500	-	1,500	1,500	1,500	1,500	1,500
	101-210000-712000	SPECIAL COMPENSATION	-	-	400	133	-	-	-	-	-	-	-
	101-210000-721000	FICA/MEDICARE - CITY SHARE	3,380	3,393	3,411	3,395	1,768	1,692	3,460	3,460	3,460	3,460	3,460
	101-210000-723000	VISION CARE	146	179	152	159	83	97	180	180	180	180	180
	101-210000-724000	LIFE, WORK COMP, UNEMPLOYMENT	592	672	1,083	782	48	482	530	-	530	530	530
	101-210000-725604	DENTAL & HEALTH BENEFITS	14,161	12,090	14,055	13,435	6,222	7,778	14,000	17,000	14,900	14,900	14,900
	101-210000-728000	RETIREMENT PLANS (CITY SHARE)	6,124	6,292	6,587	6,334	4,125	4,125	8,250	8,000	8,080	8,080	8,080
	101-210000-731000	MATERIALS & SUPPLIES	578	377	226	394	170	-	170	500	500	500	500
	101-210000-732000	POSTAGE	2,079	2,404	2,242	2,242	121	2,400	2,521	3,300	3,300	3,300	3,300
	101-210000-735000	DUES & SUBSCRIPTIONS	225	200	375	267	275	125	400	400	400	400	400
	101-210000-737000	PRINTING & PUBLISHING	1,054	1,042	1,070	1,055	79	-	79	1,400	1,400	1,400	1,400
	101-210000-741000	MAINTENANCE - EQ/BLDG/GRNDS	-	-	-	-	-	-	-	500	500	500	500
	101-210000-744000	TELEPHONE & INTERNET	842	917	657	805	342	358	700	600	700	700	700
	101-210000-746000	PROFESSIONAL SERVICES	2,720	2,305	3,080	2,702	1,736	764	2,500	2,500	2,500	2,500	2,500
	101-210000-747000	INSURANCE & BONDS	745	1,113	1,236	1,031	-	1,500	1,500	2,100	1,500	1,500	1,500

**CITY OF CHARLOTTE
GENERAL FUND EXPENDITURES
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			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
	101-210000-748000	CONFERENCES & TRAINING	1,242	130	90	487	237	-	237	1,350	1,300	1,300	1,300
	101-210000-749000	CONTRACTUAL SERVICES	52,493	49,386	47,742	49,874	18,423	45,467	63,890	63,890	67,850	67,850	67,850
	101-210000-864000	CAP. OUTLAY - EQUIPMENT	-	-	-	-	-	500	500	2,000	500	500	500
	101-210000-865000	CAP. OUTLAY - COMPUTER EQUIP	1,703	9,765	3,453	4,974	631	1,569	2,200	2,200	4,200	4,200	4,200
	101-210000-970000	MILEAGE ALLOWANCE	-	-	-	-	-	-	-	-	-	-	-
	101-210000-972000	SUNDRY	-	-	12	4	-	-	-	-	-	-	-
CITY ASSESSOR			132,889	135,012	130,518	132,806	57,424	88,913	146,337	154,700	157,560	157,560	157,560
FINANCE & TREASURY	101-220000-703000	ADMINISTRATIVE SALARIES	72,856	72,856	72,593	72,768	36,741	36,739	73,480	73,480	79,120	74,400	74,400
	101-220000-704000	STAFF WAGES	68,192	62,458	65,608	65,419	33,877	42,047	75,924	82,070	75,150	75,150	75,150
	101-220000-710000	COMPENSATED ABSENCES	12,216	16,123	13,363	13,901	6,146	-	6,146	-	-	-	-
	101-220000-711000	LONGEVITY	2,732	2,780	3,504	3,005	3,733	-	3,733	3,800	2,240	2,240	2,240
	101-210000-712000	SPECIAL COMPENSATION	-	400	1,100	500	-	-	-	-	-	-	-
	101-220000-714000	UNUSED SICK & VACATION LEAVE	456	1,342	489	762	2,402	-	2,402	1,420	1,500	1,400	1,400
	101-220000-715000	HEALTH REIMBURSEMENT	3,375	5,800	6,000	5,058	3,000	3,000	6,000	6,000	3,000	3,000	3,000
	101-220000-719000	CLOTHING ALLOWANCE	1,125	875	1,000	1,000	500	500	1,000	1,000	1,000	1,000	1,000
	101-220000-721000	FICA/MEDICARE - CITY SHARE	11,937	12,068	12,146	12,050	6,423	6,447	12,870	12,870	12,560	12,200	12,200
	101-220000-723000	VISION CARE	487	480	379	449	192	208	400	540	540	540	540
	101-220000-724000	LIFE, WORK COMP, UNEMPLOYMENT	1,414	1,691	2,604	1,903	263	1,947	2,210	2,210	2,150	2,070	2,070
	101-220000-725603	RETIREMENT HEALTH BENEFITS	(168)	-	-	(56)	-	-	-	-	-	-	-
	101-220000-725604	DENTAL & HEALTH BENEFITS	18,660	19,563	7,341	15,188	3,623	4,377	8,000	9,900	15,500	15,500	15,500
	101-220000-728000	RETIREMENT PLANS (CITY SHARE)	17,633	15,862	16,057	16,517	11,160	8,840	20,000	14,580	22,950	22,290	22,290
	101-220000-728001	RETIREMENT HEALTH SAVINGS	31,580	7,639	7,629	15,616	5,674	2,006	7,680	7,680	7,960	7,720	7,720
	101-220000-731000	MATERIALS & SUPPLIES	2,644	1,210	1,810	1,888	1,025	1,975	3,000	2,500	3,000	3,000	3,000
	101-220000-732000	POSTAGE	1,308	507	1,340	1,052	1,143	1,857	3,000	3,000	3,000	3,000	3,000
	101-220000-735000	DUES & SUBSCRIPTIONS	330	830	815	658	865	235	1,100	850	1,200	1,200	1,200
	101-220000-737000	PRINTING & PUBLISHING	4,964	4,430	4,866	4,753	1,620	2,180	3,800	4,000	4,000	4,000	4,000
	101-220000-741000	MAINTENANCE - EQ/BLDG/GRNDS	302	-	-	101	-	-	-	300	300	300	300
	101-220000-744000	TELEPHONE & INTERNET	2,421	1,977	1,817	2,072	717	583	1,300	2,000	1,500	1,500	1,500
	101-220000-746000	PROFESSIONAL SERVICES	51,246	52,499	53,540	52,428	49,474	15,526	65,000	55,000	65,000	65,000	65,000
	101-220000-747000	INSURANCE & BONDS	1,748	1,977	3,250	2,325	-	3,200	3,200	3,200	3,400	3,400	3,400
	101-220000-748000	CONFERENCES & TRAINING	2,654	2,423	1,854	2,310	2,338	1,162	3,500	3,500	3,500	3,500	3,500
	101-220000-749000	CONTRACTUAL SERVICES	6,282	6,314	2,260	4,952	2,248	4,752	7,000	7,000	7,200	7,200	7,200
	101-220000-749003	ANNEXATION TAX SHARING	65,149	57,712	58,382	60,414	49,141	10,859	60,000	63,000	63,000	63,000	63,000
	101-220000-864000	CAP. OUTLAY - EQUIPMENT	-	-	-	-	-	-	-	500	500	500	500
	101-220000-865000	CAP. OUTLAY - COMPUTER EQUIP	1,567	9,250	6,016	5,611	1,036	2,964	4,000	6,800	9,100	9,100	9,100
	101-220000-972000	SUNDRY	50,128	10,922	166,840	75,963	12,546	11,597	24,143	30,000	17,000	17,000	17,000
FINANCE & TREASURY			433,238	369,988	512,603	438,609	235,887	163,001	398,888	397,200	405,370	399,210	399,210
COMMUNITY DEVELOPMENT	101-230000-703000	ADMINISTRATIVE SALARIES	30,270	30,270	60,322	40,287	30,531	30,529	61,060	61,060	61,830	61,830	61,830
	101-230000-706000	CITY LABOR - DPW	10,207	7,360	9,164	8,910	4,527	5,473	10,000	10,000	10,000	10,000	10,000
	101-230000-711000	LONGEVITY	1,500	1,500	1,500	1,500	1,500	-	1,500	1,500	1,500	1,500	1,500
	101-230000-712000	SPECIAL COMPENSATION	-	-	600	200	-	-	-	-	-	-	-
	101-230000-714000	UNUSED SICK & VACATION LEAVE	625	2,577	1,913	1,705	2,349	-	2,349	1,175	2,400	2,400	2,400
	101-230000-721000	FICA/MEDICARE - CITY SHARE	3,145	3,075	5,414	3,878	2,870	2,780	5,650	5,650	5,800	5,800	5,800
	101-230000-722000	ICMA - CITY SHARE	-	44	224	89	90	110	200	-	200	200	200
	101-230000-723000	VISION CARE	293	267	198	253	149	151	300	300	300	300	300

**CITY OF CHARLOTTE
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			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
	101-230000-724000	LIFE, WORK COMP, UNEMPLOYMENT	654	763	1,315	911	85	1,215	1,300	1,300	1,300	1,300	1,300
	101-230000-725604	DENTAL & HEALTH BENEFITS	7,081	6,339	14,682	9,367	6,221	8,779	15,000	17,000	15,600	15,600	15,600
	101-230000-728000	RETIREMENT PLANS (CITY SHARE)	5,546	5,459	9,458	6,821	6,364	6,336	12,700	11,200	11,300	11,300	11,300
	101-230000-728001	RETIRMENT HEALTH SAVINGS	452	905	905	754	916	-	916	915	930	930	930
	101-230000-731000	MATERIALS & SUPPLIES	1,027	914	571	837	461	225	686	750	750	750	750
	101-230000-732000	POSTAGE	166	198	176	180	95	105	200	250	250	250	250
	101-230000-735000	DUES & SUBSCRIPTIONS	325	260	760	448	3,270	-	3,270	3,250	3,250	3,250	3,250
	101-230000-737000	PRINTING & PUBLISHING	461	102	93	219	27	200	227	300	300	300	300
	101-230000-744000	TELEPHONE & INTERNET	478	502	335	438	177	523	700	400	900	900	900
	101-230000-746000	PROFESSIONAL SERVICES	1,994	3,477	1,915	2,462	868	1,532	2,400	2,900	2,900	2,900	2,900
	101-230000-747000	INSURANCE & BONDS	583	672	1,078	778	-	1,200	1,200	1,200	1,200	1,200	1,200
	101-230000-748000	CONFERENCES & TRAINING	14	10	-	8	85	515	600	1,000	500	500	500
	101-230000-749000	CONTRACTUAL SERVICES	1,140	41	119	433	-	-	-	-	-	-	-
	101-230000-753000	SPECIAL PURPOSE EXPENSES	5,315	3,878	2,570	3,921	2,708	1,192	3,900	4,000	4,000	4,000	4,000
	101-230000-755000	CONTRIBUTION TO OTHERS	-	17,000	8,000	8,333	8,000	3,000	11,000	8,000	11,000	11,000	11,000
	101-230000-756000	AMBULANCE EXPENSE	-	-	10,149	3,383	-	-	-	-	-	-	-
	101-230000-851000	MVP EQUIPMENT RENTAL	10,252	7,211	1,195	6,219	5,036	2,064	7,100	7,500	7,500	7,500	7,500
	101-230000-864000	CAPITAL OUTLAY - EQUIPMENT	1,113	94	-	402	-	-	-	-	-	-	-
	101-230000-865000	CAP. OUTLAY - COMPUTER EQUIP	170	1,284	723	726	703	1,797	2,500	2,200	1,480	1,480	1,480
	101-230000-871000	PRINCIPAL	17,874	17,874	17,874	17,874	8,937	8,963	17,900	17,900	17,900	17,900	17,900
	101-230000-972000	SUNDRY	115	133	62	103	212	38	250	250	250	250	250
COMMUNITY DEVELOPMENT			100,798	112,209	151,315	121,441	86,181	76,727	162,908	160,000	163,340	163,340	163,340
POLICE DEPARTMENT	101-300000-703000	ADMINSTRATIVE SALARIES	136,342	136,342	99,257	123,981	30,470	35,530	66,000	66,000	69,930	69,930	69,930
	101-300000-704000	STAFF WAGES	646,940	602,095	588,970	612,668	318,326	383,644	701,970	768,820	735,050	735,050	735,050
	101-300000-704100	STAFF - OVERTIME	101,517	86,556	96,864	94,979	47,727	50,653	98,380	98,380	93,800	93,800	93,800
	101-300000-704200	HOLIDAY COMPENSATION	42,542	38,375	34,485	38,467	17,298	29,202	46,500	46,500	44,350	44,350	44,350
	101-300000-706000	CITY LABOR - DPW	478	43	205	242	2,500	-	2,500	1,000	1,500	1,500	1,500
	101-300000-707000	PART-TIME STAFF WAGES	-	629	222	284	-	-	-	1,000	500	500	500
	101-300000-710000	COMPENSATED ABSENCES	123,796	90,240	114,143	109,393	52,244	14,606	66,850	-	-	-	-
	101-300000-711000	LONGEVITY	23,483	22,331	19,371	21,728	14,672	-	14,672	16,000	13,250	13,250	13,250
	101-300000-712000	SPECIAL COMPENSATION	2,253	5,463	6,814	4,843	2,173	3,827	6,000	-	6,100	6,100	6,100
	101-300000-714000	UNUSED SICK & VACATION LEAVE	3,515	32,155	15,475	17,048	24,933	5,067	30,000	38,000	23,000	23,000	23,000
	101-300000-715000	HEALTH REIMBURSEMENT	6,300	8,300	9,250	7,950	5,500	6,500	12,000	9,000	15,000	15,000	15,000
	101-300000-719000	CLOTHING ALLOWANCE	1,500	875	1,000	1,125	500	500	1,000	1,000	1,000	1,000	1,000
	101-300000-721000	FICA/MEDICARE - CITY SHARE	14,510	14,439	14,417	14,455	8,281	8,719	17,000	26,500	17,120	17,120	17,120
	101-300000-722000	ICMA - CITY SHARE	58,965	54,098	50,499	54,521	16,734	42,766	59,500	59,500	31,500	31,500	31,500
	101-300000-723000	VISION CARE	3,893	3,631	4,692	4,072	976	4,224	5,200	5,200	5,000	5,000	5,000
	101-300000-724000	LIFE, WORK COMP, UNEMPLOYMENT	14,402	18,684	29,558	20,881	(314)	31,814	31,500	31,500	29,100	29,100	29,100
	101-300000-725603	RETIREMENT HEALTH BENEFITS	78,866	62,406	62,799	68,024	29,389	28,611	58,000	58,000	46,000	46,000	46,000
	101-300000-725604	DENTAL & HEALTH BENEFITS	226,213	192,864	193,155	204,077	76,160	103,840	180,000	208,100	161,100	161,100	161,100
	101-300000-728000	RETIREMENT PLANS (CITY SHARE)	195,257	157,862	189,293	180,804	103,502	101,498	205,000	198,500	202,100	202,100	202,100
	101-300000-728001	RETIRMENT HEALTH SAVINGS	11,567	9,441	10,878	10,629	3,609	14,391	18,000	18,000	20,500	20,500	20,500
	101-300000-730000	SAFETY SUPPLIES	6,622	1,315	5,601	4,513	5,208	1,202	6,410	3,000	5,000	5,000	5,000
	101-300000-731000	MATERIALS & SUPPLIES	21,290	18,045	14,796	18,044	13,242	998	14,240	12,000	18,000	18,000	18,000
	101-300000-732000	POSTAGE	2,835	3,360	3,001	3,065	1,402	2,098	3,500	3,500	3,650	3,650	3,650
	101-300000-733000	UNIFORM & CLEANING	4,498	6,091	12,762	7,784	7,381	2,119	9,500	9,500	12,500	12,500	12,500

CITY OF CHARLOTTE
GENERAL FUND EXPENDITURES
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			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
	101-300000-734000	GASOLINE & OIL	41,718	45,935	41,920	43,191	18,571	31,429	50,000	50,000	51,500	51,500	51,500
	101-300000-735000	DUES & SUBSCRIPTIONS	2,856	3,445	2,596	2,966	967	533	1,500	1,500	2,000	2,000	2,000
	101-300000-737000	PRINTING & PUBLISHING	2,232	3,239	1,575	2,349	461	739	1,200	1,200	1,500	1,500	1,500
	101-300000-740000	VEHICLE MAINTENANCE	8,637	15,242	10,786	11,555	6,573	3,427	10,000	10,000	12,000	12,000	12,000
	101-300000-741000	MAINTENANCE - EQ/BLDG/GRNDS	-	430	539	323	-	350	350	350	350	350	350
	101-300000-744000	TELEPHONE & INTERNET	11,017	9,638	7,387	9,347	3,807	4,193	8,000	8,000	8,500	8,500	8,500
	101-300000-746000	PROFESSIONAL SERVICES	92,420	60,105	86,702	79,742	44,010	40,990	85,000	65,000	85,500	85,500	85,500
	101-300000-747000	INSURANCE & BONDS	23,877	31,056	44,425	33,119	-	45,000	45,000	45,000	47,000	47,000	47,000
	101-300000-748000	CONFERENCES & TRAINING	2,489	3,016	1,379	2,295	19	1,981	2,000	2,000	2,500	2,500	2,500
	101-300000-749000	CONTRACTUAL SERVICES	7,398	4,616	4,603	5,539	85	8,915	9,000	9,000	9,250	9,250	9,250
	101-300000-851000	MVP EQUIPMENT RENTAL	-	-	52	17	-	50	50	50	50	50	50
	101-300000-863000	CAP. OUTLAY - MOTOR VEHICLES	53,686	31,933	57,293	47,637	-	27,000	27,000	27,000	55,000	55,000	55,000
	101-300000-864000	CAPITAL OUTLAY - EQUIPMENT	3,407	572	488	1,489	-	4,000	4,000	4,000	39,850	39,850	39,850
	101-300000-865000	CAP. OUTLAY - COMPUTER EQUIP	11,334	19,079	20,038	16,817	9,262	14,738	24,000	24,000	19,810	19,810	19,810
	101-300000-970000	MILEAGE ALLOWANCE	-	-	-	-	-	200	200	200	250	250	250
	101-300000-972000	SUNDRY	312	759	1,944	1,005	144	1,356	1,500	1,500	1,500	1,500	1,500
POLICE DEPARTMENT			1,988,968	1,794,705	1,859,234	1,880,969	865,812	1,056,710	1,922,522	1,927,800	1,891,610	1,891,610	1,891,610
FIRE DEPARTMENT	101-350000-703000	ADMINSTRATIVE SALARIES	62,913	64,017	14,966	47,299	-	-	-	-	-	-	-
	101-350000-704000	STAFF WAGES	227,343	219,701	260,800	235,948	133,465	148,422	281,887	290,060	291,840	291,840	291,840
	101-350000-704100	STAFF - OVERTIME	39,505	43,990	47,074	43,523	25,894	24,106	50,000	45,000	54,780	54,780	54,780
	101-350000-704200	HOLIDAY COMPENSATION	13,981	14,150	22,021	16,717	8,016	10,984	19,000	19,000	19,130	19,130	19,130
	101-350000-706000	CITY LABOR - DPW	1,440	694	2,236	1,457	333	667	1,000	2,000	1,500	1,500	1,500
	101-350000-707000	PART-TIME STAFF WAGES	46,440	34,005	23,734	34,726	9,092	7,908	17,000	19,360	17,280	17,280	17,280
	101-350000-710000	COMPENSATED ABSENCES	55,898	20,319	24,883	33,700	8,173	-	8,173	-	-	-	-
	101-350000-711000	LONGEVITY	9,664	6,392	7,735	7,930	5,416	-	5,416	7,860	6,520	6,520	6,520
	101-350000-712000	SPECIAL COMPENSATION	-	-	2,700	900	-	-	-	-	-	-	-
	101-350000-714000	UNUSED SICK & VACATION LEAVE	51,070	12,952	25,204	29,742	6,090	-	6,090	5,300	2,680	2,680	2,680
	101-350000-715000	HEALTH REIMBURSEMENT	-	-	2,000	667	1,500	1,500	3,000	3,000	3,000	3,000	3,000
	101-350000-718000	AUTO ALLOWANCE	3,156	2,778	496	2,143	-	-	-	-	-	-	-
	101-350000-721000	FICA/MEDICARE - CITY SHARE	14,468	9,554	6,996	10,339	3,524	4,476	8,000	10,180	7,200	7,200	7,200
	101-350000-722000	ICMA - CITY SHARE	22,416	21,119	23,653	22,396	9,485	11,515	21,000	21,000	17,500	17,500	17,500
	101-350000-723000	VISION CARE	1,024	1,522	1,251	1,266	696	664	1,360	1,360	1,350	1,350	1,350
	101-350000-724000	LIFE, WORK COMP, UNEMPLOYMENT	7,531	8,278	13,020	9,610	(215)	13,795	13,580	13,580	11,350	11,350	11,350
	101-350000-725603	RETIREMENT HEALTH BENEFITS	(506)	15,459	15,700	10,218	8,867	8,633	17,500	17,500	16,000	16,000	16,000
	101-350000-725604	DENTAL & HEALTH BENEFITS	99,125	63,473	62,308	74,969	27,339	32,661	60,000	74,700	59,700	59,700	59,700
	101-350000-728000	RETIREMENT PLANS (CITY SHARE)	58,673	51,421	55,361	55,152	34,523	35,477	70,000	64,620	61,700	61,700	61,700
	101-350000-728001	RETIRMMENT HEALTH SAVINGS	724	1,044	1,793	1,187	2,100	2,900	5,000	1,000	5,850	5,850	5,850
	101-350000-731000	MATERIALS & SUPPLIES	20,989	3,424	4,417	9,610	2,076	4,500	6,576	7,000	6,500	6,500	6,500
	101-350000-732000	POSTAGE	1,145	1,590	1,232	1,322	576	604	1,180	1,200	1,200	1,200	1,200
	101-350000-733000	UNIFORM & CLEANING	19,749	29,971	13,871	21,197	4,095	17,995	22,090	22,000	23,000	23,000	23,000
	101-350000-734000	GASOLINE & OIL	11,935	12,215	15,907	13,352	6,644	7,506	14,150	14,000	14,000	14,000	14,000
	101-350000-735000	DUES & SUBSCRIPTIONS	2,682	2,757	2,299	2,579	1,255	3,495	4,750	4,600	4,500	4,500	4,500
	101-350000-737000	PRINTING & PUBLISHING	562	637	602	600	176	304	480	600	500	500	500
	101-350000-738000	OPERATING SUPPLIES	11,539	8,977	9,481	9,999	3,432	6,998	10,430	10,500	11,000	11,000	11,000
	101-350000-738001	HAZ-MAT SUPPLIES	4,110	3,627	3,560	3,766	2,354	2,496	4,850	5,000	5,000	5,000	5,000
	101-350000-740000	VEHICLE MAINTENANCE	4,683	14,328	20,083	13,031	2,963	9,007	11,970	11,500	13,000	13,000	13,000

**CITY OF CHARLOTTE
GENERAL FUND EXPENDITURES
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			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
	101-350000-741000	MAINTENANCE - EQ/BLDG/GRNDS	14,200	8,052	11,504	11,252	2,859	6,001	8,860	9,500	9,000	9,000	9,000
	101-350000-744000	TELEPHONE & INTERNET	4,870	5,236	4,134	4,747	2,039	3,001	5,040	5,500	5,500	5,500	5,500
	101-350000-745000	UTILITIES	34,607	30,795	32,612	32,671	13,802	27,998	41,800	35,000	35,000	35,000	35,000
	101-350000-746000	PROFESSIONAL SERVICES	18,783	16,111	56,475	30,456	35,212	29,788	65,000	60,120	65,000	65,000	65,000
	101-350000-747000	INSURANCE & BONDS	22,548	13,143	19,318	18,336	-	18,000	18,000	18,000	18,000	18,000	18,000
	101-350000-748000	CONFERENCES & TRAINING	3,104	5,777	3,836	4,239	6,933	4,000	10,933	9,000	10,000	10,000	10,000
	101-350000-749000	CONTRACTUAL SERVICES	7,183	29,113	15,487	17,261	4,413	17,497	21,910	23,600	23,600	23,600	23,600
	101-350000-750000	OTHER COMPENSATION	57,915	56,931	38,994	51,280	9,159	37,001	46,160	50,000	48,000	48,000	48,000
	101-350000-751000	MEETING EXPENSE	18	-	96	38	-	100	100	200	-	-	-
	101-350000-756000	AMBULANCE EXPENSE	24,262	24,262	26,688	25,071	26,688	-	26,688	27,000	27,000	27,000	27,000
	101-350000-851000	MVP EQUIPMENT RENTAL	1,120	194	2,146	1,153	89	401	490	500	500	500	500
	101-350000-853000	HYDRANT RENTAL	3,996	7,500	7,500	6,332	3,750	3,750	7,500	7,500	7,500	7,500	7,500
	101-350000-863000	CAP. OUTLAY - MOTOR VEHICLES	173,547	(2,630)	-	56,972	212,402	75,428	287,830	210,000	280,000	280,000	280,000
	101-350000-864000	CAPITAL OUTLAY - EQUIPMENT	7,322	10,850	7,695	8,622	1,975	15,005	16,980	17,000	39,800	39,800	39,800
	101-350000-865000	CAP. OUTLAY - COMPUTER EQUIP	8,188	16,012	14,536	12,912	7,849	6,001	13,850	13,800	21,450	21,450	21,450
	101-350000-868000	EATON COUNTY DRAIN ASSESSMENTS	621	595	570	595	-	-	-	-	-	-	-
	101-350000-871000	PRINCIPAL	-	9,133	9,315	6,149	4,752	4,748	9,500	9,500	19,300	19,300	19,300
	101-350000-872000	INTEREST	-	2,000	2,004	1,335	816	814	1,630	1,630	3,550	3,550	3,550
	101-350000-970000	MILEAGE ALLOWANCE	558	19	-	192	-	500	500	500	500	500	500
	101-350000-972000	SUNDRY	2,126	2,170	975	1,757	1,375	1,325	2,700	2,030	2,500	2,500	2,500
FIRE DEPARTMENT			1,177,229	903,657	939,268	1,006,718	641,982	607,971	1,249,953	1,172,300	1,272,280	1,272,280	1,272,280
PUBLIC WORKS ADMINISTRATION	101-410000-703000	ADMINSTRATIVE SALARIES	33,062	33,118	33,000	33,060	16,702	16,698	33,400	33,400	33,830	33,830	33,830
	101-410000-704000	STAFF WAGES	5,711	6,140	5,756	5,869	3,007	4,323	7,330	7,330	7,420	7,420	7,420
	101-410000-710000	COMPENSATED ABSENCES	22,726	12,056	10,123	14,968	4,617	7,383	12,000	17,255	13,080	13,080	13,080
	101-410000-711000	LONGEVITY	4,268	3,066	3,154	3,496	2,262	-	2,262	3,200	2,000	2,000	2,000
	101-410000-712000	SPECIAL COMPENSATION	-	-	1,210	403	-	-	-	-	-	-	-
	101-410000-714000	UNUSED SICK & VACATION LEAVE	1,156	4,359	1,597	2,371	2,244	1,756	4,000	6,500	1,300	1,300	1,300
	101-410000-715000	HEALTH REIMBURSEMENT	2,269	2,395	1,957	2,207	400	400	800	1,050	1,050	1,050	1,050
	101-410000-718000	AUTO ALLOWANCE	912	911	909	911	454	456	910	910	910	910	910
	101-410000-719000	CLOTHING ALLOWANCE	1,593	1,502	1,234	1,443	450	550	1,000	1,300	1,350	1,350	1,350
	101-410000-721000	FICA/MEDICARE - CITY SHARE	5,437	4,834	4,500	4,924	2,307	2,423	4,730	4,530	4,250	4,250	4,250
	101-410000-722000	ICMA - CITY SHARE	-	132	435	189	280	320	600	5,600	2,000	2,000	2,000
	101-410000-723000	VISION CARE	513	489	621	541	184	416	600	1,000	750	750	750
	101-410000-724000	LIFE, WORK COMP, UNEMPLOYMENT	4,923	5,556	6,341	5,607	425	6,575	7,000	7,000	5,500	5,500	5,500
	101-410000-725603	RETIREMENT HEALTH BENEFITS	79,201	61,744	62,799	67,915	21,282	22,718	44,000	42,000	37,000	37,000	37,000
	101-410000-725604	DENTAL & HEALTH BENEFITS	38,707	26,867	30,886	32,153	13,980	16,020	30,000	38,200	38,850	38,850	38,850
	101-410000-728000	RETIREMENT PLANS (CITY SHARE)	5,921	5,814	13,918	8,551	4,302	4,898	9,200	9,200	9,800	9,800	9,800
	101-410000-728001	RETIRMENT HEALTH SAVINGS	6,936	1,553	1,651	3,380	192	1,408	1,600	1,600	1,600	1,600	1,600
	101-410000-730000	SAFETY SUPPLIES	426	477	322	408	-	350	350	500	500	500	500
	101-410000-731000	MATERIALS & SUPPLIES	2,762	1,446	1,645	1,951	2,369	831	3,200	3,200	2,500	2,500	2,500
	101-410000-732000	POSTAGE	2,910	3,475	3,074	3,153	1,416	2,084	3,500	4,000	3,500	3,500	3,500
	101-410000-735000	DUES & SUBSCRIPTIONS	1,396	1,107	1,741	1,415	692	708	1,400	1,400	1,800	1,800	1,800
	101-410000-737000	PRINTING & PUBLISHING	2,336	1,960	2,002	2,099	620	1,380	2,000	2,000	2,100	2,100	2,100
	101-410000-744000	TELEPHONE & INTERNET	8,928	6,953	4,003	6,628	2,035	2,965	5,000	5,000	5,000	5,000	5,000
	101-410000-746000	PROFESSIONAL SERVICES	21,426	16,802	18,209	18,812	8,855	6,145	15,000	16,000	16,000	16,000	16,000
	101-410000-747000	INSURANCE & BONDS	12,703	14,634	22,608	16,648	-	24,000	24,000	24,000	24,000	24,000	24,000

**CITY OF CHARLOTTE
GENERAL FUND EXPENDITURES
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			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
	101-410000-748000	CONFERENCES & TRAINING	1,328	2,759	1,883	1,990	158	1,742	1,900	1,900	2,200	2,200	2,200
	101-410000-749000	CONTRACTUAL SERVICES	6,544	5,278	4,630	5,484	2,039	2,961	5,000	6,400	6,400	6,400	6,400
	101-410000-864000	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-	-	200	200	200	200
	101-410000-865000	CAP. OUTLAY - COMPUTER EQUIP	6,404	11,528	9,377	9,103	4,598	602	5,200	5,200	7,160	7,160	7,160
	101-410000-868000	EATON COUNTY DRAIN ASSESSMENTS	-	-	-	-	1,642	4,358	6,000	6,000	6,000	6,000	6,000
	101-410000-972000	SUNDRY	152	185	65	134	-	100	100	225	200	200	200
PUBLIC WORKS ADMINISTRATION			280,647	237,140	249,650	255,812	97,512	134,570	232,082	256,100	238,250	238,250	238,250
LEAF COLLECTION	101-422000-706000	CITY LABOR - DPW	6,449	6,576	5,830	6,285	4,648	2,352	7,000	7,000	7,000	7,000	7,000
	101-422000-721000	FICA/MEDICARE - CITY SHARE	491	504	456	484	361	189	550	550	550	550	550
	101-422000-722000	ICMA - CITY SHARE	-	29	175	68	100	150	250	250	300	300	300
	101-422000-728000	RETIREMENT PLANS (CITY SHARE)	769	854	62	562	675	325	1,000	1,100	1,200	1,200	1,200
	101-422000-731000	MATERIALS & SUPPLIES	-	-	-	-	-	-	100	100	100	100	100
	101-422000-749000	CONTRACTUAL SERVICES	2,800	1,500	1,900	2,067	-	3,000	3,000	3,200	3,000	3,000	3,000
	101-422000-851000	MVP EQUIPMENT RENTAL	5,261	5,596	3,628	4,828	2,682	3,048	5,730	6,100	5,300	5,300	5,300
LEAF COLLECTION			15,770	15,059	12,051	14,293	8,466	9,064	17,530	18,300	17,450	17,450	17,450
PARKING SERVICES	101-424000-706000	CITY LABOR - DPW	3,148	1,672	2,795	2,538	828	1,172	2,000	2,200	2,200	2,200	2,200
	101-424000-721000	FICA/MEDICARE - CITY SHARE	240	127	218	195	147	103	250	200	250	250	250
	101-424000-722000	ICMA - CITY SHARE	-	-	62	21	48	52	100	100	100	100	100
	101-424000-728000	RETIREMENT PLANS (CITY SHARE)	364	202	50	205	265	135	400	350	400	400	400
	101-424000-731000	MATERIALS & SUPPLIES	1,076	876	1,324	1,092	912	200	1,112	1,000	1,100	1,100	1,100
	101-424000-743000	TAXES	4,103	4,160	3,458	3,907	1,984	1,766	3,750	3,750	3,800	3,800	3,800
	101-424000-745000	UTILITIES	5,982	6,016	4,983	5,660	2,820	2,980	5,800	6,100	5,800	5,800	5,800
	101-424000-746000	PROFESSIONAL SERVICES	6,636	13,295	-	6,644	-	-	-	14,000	25,000	25,000	25,000
	101-424000-749000	CONTRACTUAL SERVICES	1,270	3,100	5,072	3,147	26,976	4,500	31,476	53,200	6,200	6,200	6,200
	101-424000-851000	MVP EQUIPMENT RENTAL	3,469	1,577	3,022	2,689	1,724	1,076	2,800	2,800	3,000	3,000	3,000
	101-424000-862000	CAP. OUTLAY - IMPROVEMENTS	-	-	202,054	67,351	-	-	-	-	-	-	-
PARKING SERVICES			26,286	31,025	223,038	93,450	35,704	11,984	47,688	83,700	47,850	47,850	47,850
PARKING SERVICES/WINTER MAINT.	101-425000-706000	CITY LABOR - DPW	9,424	3,861	3,510	5,598	1,300	5,700	7,000	6,500	6,500	6,500	6,500
	101-425000-721000	FICA/MEDICARE - CITY SHARE	716	295	274	428	100	400	500	500	500	500	500
	101-425000-722000	ICMA - CITY SHARE	-	23	94	39	19	80	99	100	100	100	100
	101-425000-728000	RETIREMENT PLANS (CITY SHARE)	1,084	507	26	539	197	703	900	1,100	1,100	1,100	1,100
	101-425000-731000	MATERIALS & SUPPLIES	2,255	1,952	3,684	2,630	1,927	2,713	4,640	2,300	3,000	3,000	3,000
	101-425000-851000	MVP EQUIPMENT RENTAL	12,933	4,852	3,843	7,209	2,190	11,410	13,600	11,000	12,000	12,000	12,000
PARKING SERVICES/WINTER MAINT.			26,412	11,490	11,431	16,444	5,733	21,006	26,739	21,500	23,200	23,200	23,200
STORM SEWERS	101-430000-706000	CITY LABOR - DPW	3,323	2,312	3,225	2,953	-	-	-	-	-	-	-
	101-430000-721000	FICA/MEDICARE - CITY SHARE	253	178	252	228	-	-	-	-	-	-	-
	101-430000-722000	ICMA - CITY SHARE	-	27	94	40	-	-	-	-	-	-	-
	101-430000-728000	RETIREMENT PLANS (CITY SHARE)	385	302	87	258	-	-	-	-	-	-	-
	101-430000-731000	MATERIALS & SUPPLIES	111	338	110	186	-	-	-	-	-	-	-
	101-430000-851000	MVP EQUIPMENT RENTAL	5,093	5,500	4,969	5,187	-	-	-	-	-	-	-
	101-430000-868000	EATON COUNTY DRAIN ASSESSMENTS	16,404	15,685	17,218	16,436	-	-	-	-	-	-	-
STORM SEWERS			25,567	24,342	25,955	25,288	-	-	-	-	-	-	-

**CITY OF CHARLOTTE
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			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
SIDEWALK MAINTENANCE	101-440000-706000	CITY LABOR - DPW	10,472	8,549	5,403	8,141	-	-	-	-	-	-	-
	101-440000-721000	FICA/MEDICARE - CITY SHARE	796	652	419	622	-	-	-	-	-	-	-
	101-440000-722000	ICMA - CITY SHARE	-	30	105	45	-	-	-	-	-	-	-
	101-440000-728000	RETIREMENT PLANS (CITY SHARE)	1,221	973	138	777	-	-	-	-	-	-	-
	101-440000-731000	MATERIALS & SUPPLIES	9,498	8,415	3,863	7,259	-	-	-	-	-	-	-
	101-440000-746000	PROFESSIONAL SERVICES	-	300	-	100	-	-	-	-	-	-	-
	101-440000-851000	MVP EQUIPMENT RENTAL	12,277	10,719	5,335	9,444	-	-	-	-	-	-	-
SIDEWALK MAINTENANCE			34,264	29,638	15,263	26,388	-	-	-	-	-	-	-
HANDI-CAP RAMPS	101-442000-706000	CITY LABOR - DPW	242	4	40	95	-	-	-	-	-	-	-
	101-442000-721000	FICA/MEDICARE - CITY SHARE	19	-	3	7	-	-	-	-	-	-	-
	101-442000-722000	ICMA - CITY SHARE	-	-	2	1	-	-	-	-	-	-	-
	101-442000-728000	RETIREMENT PLANS (CITY SHARE)	27	-	-	9	-	-	-	-	-	-	-
	101-442000-731000	MATERIALS & SUPPLIES	291	4,435	-	1,575	-	-	-	-	-	-	-
	101-442000-749000	CONTRACTUAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
	101-442000-851000	MVP EQUIPMENT RENTAL	93	5	430	176	-	-	-	-	-	-	-
HANDI-CAP RAMPS			671	4,444	475	1,863	-	-	-	-	-	-	-
TREE MAINTENANCE	101-452000-706000	CITY LABOR - DPW	19,558	18,779	19,661	19,333	2,582	13,418	16,000	20,200	20,500	20,500	20,500
	101-452000-721000	FICA/MEDICARE - CITY SHARE	1,488	1,445	1,530	1,488	200	1,030	1,230	1,600	1,460	1,460	1,460
	101-452000-722000	ICMA - CITY SHARE	-	168	458	209	35	115	150	200	200	200	200
	101-452000-728000	RETIREMENT PLANS (CITY SHARE)	2,291	2,459	389	1,713	392	1,808	2,200	3,200	2,900	2,900	2,900
	101-452000-731000	MATERIALS & SUPPLIES	925	1,586	6,718	3,076	1,168	500	1,668	1,100	4,000	4,000	4,000
	101-452000-746000	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	200	200	200	200
	101-452000-749000	CONTRACTUAL SERVICES	9,668	7,520	6,000	7,729	1,425	7,575	9,000	11,000	11,000	11,000	11,000
	101-452000-851000	MVP EQUIPMENT RENTAL	45,865	45,229	44,482	45,192	8,658	34,342	43,000	43,000	47,000	47,000	47,000
TREE WORK			79,795	77,186	79,238	78,740	14,460	58,788	73,248	80,500	87,260	87,260	87,260
CITY PROPERTY MAINTENANCE	101-663000-706000	CITY LABOR - DPW	1,962	441	-	801	1,134	166	1,300	1,000	1,000	1,000	1,000
	101-663000-721000	FICA/MEDICARE - CITY SHARE	149	34	-	61	88	22	110	100	100	100	100
	101-663000-722000	ICMA - CITY SHARE	-	2	-	1	22	28	50	-	50	50	50
	101-663000-728000	RETIREMENT PLANS (CITY SHARE)	228	58	-	95	176	24	200	200	150	150	150
	101-663000-731000	MATERIALS & SUPPLIES	7	45	32	28	-	50	50	100	100	100	100
	101-663000-745000	UTILITIES	108,490	99,581	68,369	92,147	34,089	33,911	68,000	100,000	70,000	70,000	70,000
	101-663000-749000	CONTRACTUAL SERVICES	9,359	345	16,090	8,598	665	335	1,000	-	1,000	1,000	1,000
	101-663000-851000	MVP EQUIPMENT RENTAL	2,724	729	941	1,465	79	921	1,000	1,100	1,000	1,000	1,000
CITY PROPERTY MAINTENANCE			122,919	101,235	85,432	103,195	36,253	35,457	71,710	102,500	73,400	73,400	73,400
CITY HALL BUILDING & GROUNDS	101-664000-706000	CITY LABOR - DPW	2,050	2,353	1,510	1,971	432	368	800	1,200	1,200	1,200	1,200
	101-664000-707000	PART-TIME STAFF WAGES	16,789	8,052	4,919	9,920	-	-	-	-	-	-	-
	101-664000-721000	FICA/MEDICARE - CITY SHARE	1,440	798	494	911	36	44	80	100	100	100	100
	101-664000-722000	ICMA - CITY SHARE	-	30	50	27	44	36	80	30	100	100	100
	101-664000-724000	LIFE, WORK COMP, UNEMPLOYMENT	418	450	778	549	(70)	70	-	100	100	100	100
	101-664000-728000	RETIREMENT PLANS (CITY SHARE)	232	305	37	191	61	89	150	200	200	200	200
	101-664000-731000	MATERIALS & SUPPLIES	18,526	7,297	6,412	10,745	3,128	5,902	9,030	9,000	9,000	9,000	9,000
	101-664000-745000	UTILITIES	66,493	61,191	65,023	64,236	25,256	45,000	70,256	60,000	60,000	60,000	60,000
	101-664000-747000	INSURANCE & BONDS	1,910	-	-	637	-	-	-	-	-	-	-

**CITY OF CHARLOTTE
GENERAL FUND EXPENDITURES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
	101-664000-749000	CONTRACTUAL SERVICES	24,308	20,496	35,142	26,649	25,434	23,001	48,435	44,870	35,970	35,970	35,970
	101-664000-851000	MVP EQUIPMENT RENTAL	863	2,057	764	1,228	34	951	985	1,000	1,000	1,000	1,000
	101-664000-862000	CAP. OUTLAY-IMPROVEMENTS	17,373	37,829	55,243	36,815	58,664	20,501	79,165	31,000	33,000	33,000	33,000
	101-664000-864000	CAPITAL OUTLAY - EQUIPMENT	15,467	-	-	5,156	-	-	-	-	3,700	3,700	3,700
	101-664000-972000	SUNDRY	11,552	4,891	5,745	7,396	1,412	500	1,912	2,000	2,000	2,000	2,000
CITY HALL BUILDING & GROUNDS			177,419	145,749	176,117	166,428	114,431	96,462	210,893	149,500	146,370	146,370	146,370
PARKS & RECREATION	101-825000-706000	CITY LABOR - DPW	23,457	30,218	24,007	25,894	8,979	17,021	26,000	26,000	30,100	30,100	30,100
	101-825000-707000	PART-TIME STAFF WAGES	5,202	3,209	3,502	3,971	2,661	1,139	3,800	3,800	3,900	3,900	3,900
	101-825000-721000	FICA/MEDICARE - CITY SHARE	2,182	2,541	2,139	2,287	901	1,389	2,290	2,300	2,600	2,600	2,600
	101-825000-722000	ICMA - CITY SHARE	-	249	583	277	187	313	500	500	530	530	530
	101-825000-728000	RETIREMENT PLANS (CITY SHARE)	2,774	3,891	379	2,348	1,277	34,723	36,000	4,100	4,000	4,000	4,000
	101-825000-731000	MATERIALS & SUPPLIES	11,903	21,829	22,677	18,803	5,820	7,180	13,000	13,000	16,000	16,000	16,000
	101-825000-745000	UTILITIES	3,480	2,598	4,420	3,499	3,765	2,735	6,500	4,500	6,500	6,500	6,500
	101-825000-746000	PROFESSIONAL SERVICES	1,633	-	-	544	-	3,000	3,000	3,000	3,000	3,000	3,000
	101-825000-747000	INSURANCE & BONDS	1,193	228	612	678	-	700	700	700	700	700	700
	101-825000-749000	CONTRACTUAL SERVICES	24,004	17,875	26,355	22,745	8,154	17,446	25,600	25,600	18,000	18,000	18,000
	101-825000-753000	SPECIAL PURPOSE EXPENSES	-	-	-	-	-	-	-	-	3,000	3,000	3,000
	101-825000-755000	CONTRIBUTION TO OTHERS	13,927	14,972	14,972	14,624	-	15,000	15,000	15,000	15,000	15,000	15,000
	101-825000-851000	MVP EQUIPMENT RENTAL	31,009	37,502	34,431	34,314	7,289	25,711	33,000	29,000	34,000	34,000	34,000
	101-825000-864000	CAPITAL OUTLAY - EQUIPMENT	-	2,608	675	1,094	-	-	-	-	-	-	-
	101-825000-864001	CAP. OUTLAY LINCOLN/SKATE PARK	-	-	9,844	3,281	-	-	-	-	45,000	-	-
	101-825000-864002	CAPITAL OUTLAY - BENNETT PARK	-	-	-	-	-	-	-	-	-	-	-
	101-825000-864003	CAP. OUTLAY SLEDDING ICE RINK	27,673	-	-	9,224	-	-	-	-	10,000	10,000	10,000
	101-825000-972000	SUNDRY	-	-	810	270	372	128	500	500	500	500	500
PARKS & RECREATION			148,436	137,720	145,406	143,854	39,405	126,485	165,890	128,000	192,830	147,830	147,830
CONTRIBUTIONS TO OTHER FUNDS	101-999000-859202	CONTRIB. TO MAJOR STREET FUND	131,900	6,383	-	46,094	-	-	-	-	-	-	-
	101-999000-859203	CONTRIB. TO LOCAL STREET FUND	162,800	150,600	20,000	111,133	7,500	7,500	15,000	15,000	20,000	20,000	20,000
	101-999000-859240	CONTRIB. TO POL. TRAINING FUND	-	-	-	-	2,500	2,500	5,000	-	-	-	-
	101-999000-859280	CONTRIB TO AIRPORT FUND	30,000	54,254	45,000	43,085	-	67,000	67,000	-	18,000	18,000	18,000
	101-999000-859311	CONTRIB TO BLDG AUTH BOND FUND	45,255	45,542	48,684	46,494	23,400	23,400	46,800	46,800	48,150	48,150	48,150
CONTRIBUTIONS TO OTHER FUNDS			369,955	256,779	113,684	246,806	33,400	100,400	133,800	61,800	86,150	86,150	86,150
GENERAL FUND TOTAL EXPENDITURES			5,605,201	4,878,325	5,179,654	5,221,060	2,492,649	2,778,332	5,270,981	5,140,160	5,261,840	5,210,680	5,210,680

FUND BALANCE

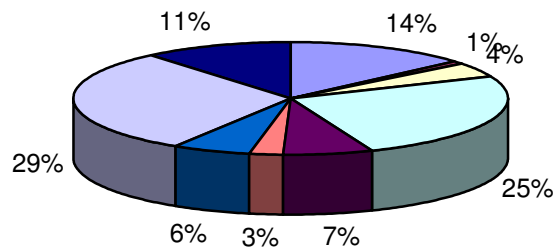
	Fund Balance @ 6/30/13	338,837
+	Budgeted 13/14 Revenues	433,075
-	Budgeted 13/14 Expenditures	<u>(337,025)</u>
	Projected Fund Balance @ 6/30/14	434,887
+	Budgeted 14/15 Revenues	473,100
-	Budgeted 14/15 Expenditures	<u>(399,840)</u>
	Projected Fund Balance @ 6/30/15	508,147

CASH ON HAND

	Cash-on-hand @ 6/30/13	274,125
+	Budgeted 13/14 Revenues	433,075
-	Budgeted 13/14 Expenditures	<u>(337,025)</u>
	Projected Cash-on-hand @ 6/30/14	370,175
+	Budgeted 14/15 Revenues	473,100
-	Budgeted 14/15 Expenditures	<u>(399,840)</u>
	Projected Cash-on-hand @ 6/30/15	443,435

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Total Revenues	\$ 448,091	\$ 429,400	\$ 433,075	\$ 473,100	9.24%
Expenditures					
Administration	48,337	54,305	53,087	54,700	3.04%
Storm Sewers	-	5,205	2,683	3,500	N/A
Sidewalks	-	28,145	27,990	16,150	N/A
Street Repair & Maintenance	113,727	112,280	92,566	100,620	8.70%
Winter Maintenance	21,572	37,500	36,690	27,030	-26.33%
Traffic Services	19,780	10,530	11,460	10,100	-11.87%
Trunkline Repair & Maintenance	14,164	23,250	26,419	22,950	-13.13%
Capital Outlay	48,912	60,000	42,430	120,000	182.82%
Interfund Transfers	195,520	43,700	43,700	44,790	2.49%
Total Expenditures	\$ 462,012	\$ 374,915	\$ 337,025	\$ 399,840	18.64%
Revenues Over (Under) Expenditures	\$ (13,921)	\$ 54,485	\$ 96,050	\$ 73,260	

FY 14/15 Adopted Budget Expenditures By Type



Administration	Storm Sewers
Sidewalks	Street Repair & Maintenance
Winter Maintenance	Traffic Services
Trunkline Repair & Maintenance	Capital Outlay
Interfund Transfers	

Department 430 - Storm Sewers

Department Description

Storm sewers are the means by which storm waters are collected and directed to outlying streams, rivers or collection basins. Throughout the year, the City, County and/or private contractors are called upon to make repairs, as well as install new storm sewers. The City is also responsible for paying assessments to Eaton County, for the use of County storm sewers, which are used to carry run-off from City properties.

In FY 13/14, the expenditures related to this department were moved to the Major and Local Street Funds from the General Fund.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ -	\$ 1,105	\$ 1,231	\$ 900
Commodities/Contractual	-	4,100	1,452	2,600
Department Total	\$ -	\$ 5,205	\$ 2,683	\$ 3,500

Personnel Summary

DPW Labor	0.0%	0.2%	0.2%	0.1%
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Department 440 - Sidewalk Maintenance

Department Description

Sidewalk expenditures include money designated towards miscellaneous replacement, repair, grinding and installation of the over 45 miles of sidewalk within the City. In September 1998, the City's sidewalk ordinance was revised making the City 100% responsibility for the repair of all existing sidewalks and construction of all new sidewalks within the City.

In FY 13/14, the expenditures related to this department were moved to the Major and Local Street Funds from the General Fund.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted Budget		Projected Actual		Adopted Budget	
<u>Expenditures</u>								
Personnel Services	\$	-	\$	8,775	\$	8,730	\$	5,000
Commodities/Contractual		-		17,700		17,500		9,200
Department Total	\$	-	\$	26,475	\$	26,230	\$	14,200

Personnel Summary

DPW Labor	0.0%	1.3%	1.3%	0.7%
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Department 442 - Handicap Ramps

Department Description

This department accounts for the installation costs of ADA accessible ramps on the city sidewalks. These expenditures qualify for non-motorized transportation funds and therefore are accounted for separately from general sidewalk maintenance expenditures.

In FY 13/14, the expenditures related to this department were moved to the Major and Local Street Funds from the General Fund.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted Budget		Projected Actual		Adopted Budget	
<u>Expenditures</u>								
Personnel Services	\$	-	\$	570	\$	560	\$	700
Commodities/Contractual		-		1,100		1,200		1,250
Department Total	\$	-	\$	1,670	\$	1,760	\$	1,950

Personnel Summary

DPW Labor	0.0%	0.1%	0.1%	0.1%
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Department 520 - Street Administration

Department Description

The department budget is used for expending a percentage of the salaries and fringe benefits of the administrative employees of the Department of Public Works and 11.0% of the fringe benefits of the hourly employees based on actual wages expended for each work program. In accordance with ACT 51 regulations, administrative charges shall not exceed 10% of the ACT 51 revenues received each fiscal year; thus additional funds must be received from other sources to supplement the Major Street Fund's budget of administrative charges exceeding 10%.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted Budget		Projected Actual		Adopted Budget	
<u>Expenditures</u>								
Personnel Services	\$	48,337	\$	54,005	\$	52,987	\$	54,400
Commodities/Contractual		-		300		100		300
Department Total	\$	48,337	\$	54,305	\$	53,087	\$	54,700

Personnel Summary

DPW Director	15%	15%	15%	15%
DPW Foreman	15%	15%	15%	15%
DPW Secretary	5%	5%	5%	5%

Department 522 - Street Repair

Department Description

This activity provides for surface repairs on all Major Streets to include: skin patching, pothole repair, crack sealing, roto milling, resurfacing, curb and gutter repair.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 9,778	\$ 12,090	\$ 12,540	\$ 8,600
Commodities/Contractual	14,363	20,000	18,640	16,500
Department Total	\$ 24,141	\$ 32,090	\$ 31,180	\$ 25,100

Personnel Summary

DPW Labor	1.7%	1.8%	1.8%	1.2%
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Department 524 - Street Maintenance

Department Description

The City has 11.91miles of Major Streets which are maintained by the Department of Public Works, and about 5.5 miles of State Trunkline in which we provide part of the maintenance. Funding for Major Street work is provided from State Act 51 gas tax monies. Money is reimbursed quarterly from the Michigan Department of Transportation for actual work performed on trunk lines. The City uses resurfacing, crack sealing, milling, pavement recycling, and total reconstruction as options to help maintain, improve and extend our street system.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 557	\$ 490	\$ 606	\$ 1,070
Commodities/Contractual	\$ 57,824	\$ 41,700	\$ 22,600	\$ 41,800
Capital Outlay	48,912	60,000	42,430	120,000
Department Total	\$ 107,293	\$ 102,190	\$ 65,636	\$ 162,870

Personnel Summary

DPW Labor	0.1%	0.1%	0.1%	0.2%
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Department 526 - Street Sweeping

Department Description

This account provides for sweeping of all paved City streets. Major streets are swept every other week on a rotation basis, with the exception of the Central Business District, which is swept at least once a week. Street sweeping prevents debris from settling in catch basins, thus keeping the storm sewer system functioning properly and efficiently.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted Budget		Projected Actual		Adopted Budget	
<u>Expenditures</u>								
Personnel Services	\$	4,452	\$	5,800	\$	5,980	\$	4,150
Commodities/Contractual		26,753		32,200		32,200		28,500
Department Total	\$	31,205	\$	38,000	\$	38,180	\$	32,650

Personnel Summary

DPW Labor	0.8%	0.9%	0.8%	0.6%
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Department 530 - Winter Street Maintenance

Department Description

This department provides for snow and ice removal from the City's major streets. The amount of snowfall, the number of snowfall events, and the time of day in which they happen significantly affects the amount of expenditures within this department.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted Budget		Projected Actual		Adopted Budget	
<u>Expenditures</u>								
Personnel Services	\$	4,018	\$	9,500	\$	10,690	\$	4,030
Commodities/Contractual		17,554		28,000		26,000		23,000
Department Total	\$	21,572	\$	37,500	\$	36,690	\$	27,030

Personnel Summary

DPW Labor	0.7%	1.4%	1.6%	0.6%
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Department 540 - Traffic Services

Department Description

This account provides for the installation, maintenance and replacement of street signs; regulatory signs, signal energy and pavement markings. It also provides for the maintenance costs of traffic lights throughout the street system.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 700	\$ 1,730	\$ 2,160	\$ 1,600
Commodities/Contractual	19,080	8,800	9,300	8,500
Department Total	\$ 19,780	\$ 10,530	\$ 11,460	\$ 10,100

Personnel Summary

DPW Labor	0.1%	0.3%	0.3%	0.2%
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Operating Needs

Department 440 - Sidewalk Maintenance

Professional Services

Surveying & Engineering	\$	200
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Department 442 - Handi-Cap Ramps

Contractual Services

Curb Cutting	\$	200
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Department 522 - Street Repair

Contractual Services

Crack Sealing	\$	10,000
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Department 524 - Street Maintenance

Professional Services

Design Engineering- Street TBD	\$	40,000
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Contractual Services

Mowing	\$	1,200
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Capital Outlay - Improvements

Mill and Resurface S. Sheldon from Tirrell to Shepherd	\$	120,000
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Department 530 - Winter Street Maintenance

Contractual Services

Eaton County Road Commission Plowing	\$	4,000
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Department 540 - Traffic Services

Contractual Services

RR Crossing Maintenance	\$	5,000
Signal Energy		900
ECRC Striping		700
		<hr/>

Total	\$	6,600
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Department 561-564 - Trunklines

Department Description

This section provides for the multiple departments of the Major Street fund, such as Street Maintenance, Winter Maintenance, Traffic Services and Storm Sewer Maintenance. It is accounted for separately due to reporting purposes for the State of Michigan. The City of Charlotte is reimbursed by MDOT for street sweeping costs, 50% of snow removal costs when approved by MDOT, and partial reimbursement for energy costs.

Budget Summary

	FY 12/13 Actual	FY 12/13 Adopted Budget	FY 12/13 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 1,810	4,950	\$ 5,919	\$ 5,250
Commodities/Contractual	12,354	18,300	20,500	17,700
Department Total	\$ 14,164	\$ 23,250	\$ 26,419	\$ 22,950

Personnel Summary

DPW Labor	0.3%	0.7%	0.9%	0.7%
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Department 999 - Contributions To Other Funds

Department Description

This department provides for the movement of funds from one City fund to another.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted Budget		Projected Actual		Adopted Budget	
	2010		2011		2011		2012	
	Actual		Adopted Budget		Projected Actual		Proposed Budget	
<u>Expenditures</u>								
Interfund Transfer	\$	195,520	\$	43,700	\$	43,700	\$	44,790
Department Total	\$	195,520	\$	43,700	\$	43,700	\$	44,790

**CITY OF CHARLOTTE
MAJOR STREET FUND REVENUES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
MAJOR STREET	202-000000-415000	SPECIAL ASSESSMENT REVENUE	-	-		-	-	-	-	-	-
	202-000000-431000	STATE AID	343,016	379,038	390,455	370,836	201,411	188,589	390,000	387,000	441,000
	202-000000-435000	STATE REV SHARING-TRUNKLINES	8,453	9,194	10,400	9,349	1,020	8,980	10,000	10,000	1,000
	202-000000-436000	METRO ACT	-	25,645	26,253	17,299	-	25,000	25,000	24,000	25,000
	202-000000-437000	STATE GRANTS	-	-	-	-	-	-	-	-	-
	202-000000-501000	INTEREST INCOME	1,081	390	65	512	-	75	75	400	100
	202-000000-502000	ASSESSMENT/LIEN INTEREST	57	-	-	19	-	-	-	-	-
	202-000000-596000	SUNDRY REVENUE	3,127	7,300	-	3,476	1,267	6,733	8,000	8,000	6,000
	202-000000-605101	CONTRIBUTION FROM GENERAL FUND	131,900	6,383	20,918	53,067	-	-	-	-	-
MAJOR STREET FUND TOTAL REVENUES			487,634	427,950	448,091	454,558	203,698	229,377	433,075	429,400	473,100

CITY OF CHARLOTTE
MAJOR STREET FUND EXPENDITURES
FY 2014/2015

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
STORM SEWERS	202-430000-706000	CITY LABOR - DPW	-	-	-	-	533	467	1,000	875	700	700	700
	202-430000-721000	FICA/MEDICARE - CITY SHARE	-	-	-	-	41	39	80	67	50	50	50
	202-430000-722000	ICMA - CITY SHARE	-	-	-	-	11	-	11	25	-	-	-
	202-430000-728000	RETIREMENT PLANS (CITY SHARE)	-	-	-	-	77	63	140	138	150	150	150
	202-430000-731000	MATERIALS & SUPPLIES	-	-	-	-	172	148	320	4,000	100	100	100
	202-430000-851000	MVP EQUIPMENT RENTAL	-	-	-	-	606	526	1,132	100	2,500	2,500	2,500
STORM SEWERS			-	-	-	-	1,440	1,243	2,683	5,205	3,500	3,500	3,500
SIDEWALK MAINTENANCE	202-440000-706000	CITY LABOR - DPW	-	-	-	-	3,971	3,029	7,000	7,000	4,000	4,000	4,000
	202-440000-721000	FICA/MEDICARE - CITY SHARE	-	-	-	-	309	241	550	550	310	310	310
	202-440000-722000	ICMA - CITY SHARE	-	-	-	-	101	99	200	125	90	90	90
	202-440000-728000	RETIREMENT PLANS (CITY SHARE)	-	-	-	-	554	426	980	1,100	600	600	600
	202-440000-731000	MATERIALS & SUPPLIES	-	-	-	-	3,694	4,306	8,000	8,000	4,000	4,000	4,000
	202-440000-746000	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	200	200	200	200
	202-440000-851000	MVP EQUIPMENT RENTAL	-	-	-	-	4,470	5,030	9,500	9,500	5,000	5,000	5,000
SIDEWALK MAINTENANCE			-	-	-	-	13,099	13,131	26,230	26,475	14,200	14,200	14,200
HANDI-CAP RAMPS	202-442000-706000	CITY LABOR - DPW	-	-	-	-	-	450	450	450	600	600	600
	202-442000-721000	FICA/MEDICARE - CITY SHARE	-	-	-	-	-	35	35	35	50	50	50
	202-442000-722000	ICMA - CITY SHARE	-	-	-	-	-	-	-	10	-	-	-
	202-442000-728000	RETIREMENT PLANS (CITY SHARE)	-	-	-	-	-	75	75	75	50	50	50
	202-442000-731000	MATERIALS & SUPPLIES	-	-	-	-	-	750	750	750	800	800	800
	202-442000-749000	CONTRACTUAL SERVICES	-	-	-	-	-	200	200	100	200	200	200
	202-442000-851000	MVP EQUIPMENT RENTAL	-	-	-	-	-	250	250	250	250	250	250
HANDI-CAP RAMPS			-	-	-	-	-	1,760	1,760	1,670	1,950	1,950	1,950
STREET ADMINISTRATION	202-520000-703000	ADMINISTRATIVE SALARIES	21,439	21,498	21,420	21,452	10,841	10,839	21,680	21,680	21,960	21,960	21,960
	202-520000-704000	STAFF WAGES	1,439	1,526	1,438	1,468	751	1,079	1,830	1,830	1,850	1,850	1,850
	202-520000-710000	COMPENSATED ABSENCES	4,743	3,786	2,299	3,609	3,238	1,692	4,930	4,930	3,750	3,750	3,750
	202-520000-711000	LONGEVITY	699	1,067	625	797	1,197	-	1,197	1,165	810	810	810
	202-520000-712000	SPECIAL COMPENSATION	-	-	122	41	-	-	-	-	-	-	-
	202-520000-714000	UNUSED SICK & VACATION LEAVE	389	1,588	563	847	292	498	790	790	800	800	800
	202-520000-715000	HEALTH REIMBURSEMENT	741	936	561	746	269	431	700	750	300	300	300
	202-520000-718000	AUTO ALLOWANCE	456	457	454	456	227	233	460	460	460	460	460
	202-520000-719000	CLOTHING ALLOWANCE	370	526	304	400	304	166	470	470	430	430	430
	202-520000-721000	FICA/MEDICARE - CITY SHARE	2,304	2,394	2,123	2,274	1,320	1,080	2,400	2,400	2,200	2,200	2,200
	202-520000-722000	ICMA - CITY SHARE	-	36	96	44	217	283	500	500	1,000	1,000	1,000
	202-520000-723000	VISION CARE	193	247	139	193	102	178	280	280	240	240	240
	202-520000-724000	LIFE, WORK COMP, UNEMPLOYMENT	1,355	1,498	1,858	1,570	(112)	2,112	2,000	3,000	1,900	1,900	1,900
	202-520000-725604	DENTAL & HEALTH BENEFITS	13,060	10,075	10,009	11,048	3,759	6,511	10,270	10,270	12,800	12,800	12,800
	202-520000-728000	RETIREMENT PLANS (CITY SHARE)	3,702	3,833	5,638	4,391	2,579	2,221	4,800	4,800	5,200	5,200	5,200
	202-520000-728001	RETIREMENT HEALTH SAVINGS	3,374	677	688	1,580	48	632	680	680	700	700	700
	202-520000-748000	CONFERENCES & TRAINING	20	134	-	51	-	100	100	200	200	200	200
	202-520000-972000	SUNDRY	-	-	-	-	-	-	-	100	100	100	100
STREET ADMINISTRATION			54,284	50,278	48,337	50,966	25,032	28,055	53,087	54,305	54,700	54,700	54,700

STREET REPAIR	202-522000-706000	CITY LABOR - DPW	9,540	10,144	8,664	9,449	4,550	5,250	9,800	9,800	6,500	6,500	6,500
	202-522000-721000	FICA/MEDICARE - CITY SHARE	727	775	676	726	361	389	750	750	500	500	500
	202-522000-722000	ICMA - CITY SHARE	-	26	290	105	224	226	450	-	300	300	300
	202-522000-728000	RETIREMENT PLANS (CITY SHARE)	1,109	1,312	148	856	639	901	1,540	1,540	1,300	1,300	1,300
	202-522000-731000	MATERIALS & SUPPLIES	3,642	3,102	2,078	2,941	360	2,840	3,200	4,000	3,500	3,500	3,500
	202-522000-749000	CONTRACTUAL SERVICES	-	10,000	10,000	6,667	11,940	-	11,940	10,000	10,000	10,000	10,000
	202-522000-851000	MVP EQUIPMENT RENTAL	3,219	5,157	2,285	3,554	710	2,790	3,500	6,000	3,000	3,000	3,000
STREET REPAIR			18,237	30,516	24,141	24,298	18,784	12,396	31,180	32,090	25,100	25,100	25,100
STREET MAINTENANCE	202-524000-706000	CITY LABOR - DPW	118	28	493	213	300	200	500	400	900	900	900
	202-524000-721000	FICA/MEDICARE - CITY SHARE	9	2	38	16	23	15	38	30	70	70	70
	202-524000-722000	ICMA - CITY SHARE	-	-	8	3	8	-	8	-	-	-	-
	202-524000-728000	RETIREMENT PLANS (CITY SHARE)	14	4	18	12	43	17	60	60	100	100	100
	202-524000-731000	MATERIALS & SUPPLIES	-	-	-	-	-	-	-	100	100	100	100
	202-524000-746000	PROFESSIONAL SERVICES	10,439	75,015	56,272	47,242	390	20,610	21,000	40,000	40,000	40,000	40,000
	202-524000-749000	CONTRACTUAL SERVICES	1,750	2,504	1,227	1,827	907	293	1,200	1,100	1,200	1,200	1,200
	202-524000-851000	MVP EQUIPMENT RENTAL	304	51	325	227	272	128	400	500	500	500	500
	202-524000-862000	CAP. OUTLAY-IMPROVEMENTS	117,552	278,398	48,912	148,287	42,430	-	42,430	60,000	120,000	120,000	120,000
STREET MAINTENANCE			130,186	356,002	107,293	197,827	44,373	21,263	65,636	102,190	162,870	162,870	162,870
STREET SWEEPING	202-526000-706000	CITY LABOR - DPW	3,184	4,711	3,975	3,957	2,704	1,996	4,700	4,700	3,000	3,000	3,000
	202-526000-721000	FICA/MEDICARE - CITY SHARE	240	360	313	304	213	147	360	360	250	250	250
	202-526000-722000	ICMA - CITY SHARE	-	54	164	73	113	67	180	-	200	200	200
	202-526000-728000	RETIREMENT PLANS (CITY SHARE)	381	590	-	324	353	387	740	740	700	700	700
	202-526000-851000	MVP EQUIPMENT RENTAL	14,554	20,141	18,053	17,583	12,539	11,461	24,000	24,000	20,000	20,000	20,000
	202-526000-853000	HYDRANT RENTAL	4,704	8,700	8,700	7,368	4,098	4,102	8,200	8,200	8,500	8,500	8,500
STREET SWEEPING			23,063	34,556	31,205	29,608	20,020	18,160	38,180	38,000	32,650	32,650	32,650
WINTER STREET MAINTENANCE	202-530000-706000	CITY LABOR - DPW	7,718	4,147	3,574	5,146	1,876	6,824	8,700	7,700	3,000	3,000	3,000
	202-530000-721000	FICA/MEDICARE - CITY SHARE	587	319	280	395	146	534	680	590	230	230	230
	202-530000-722000	ICMA - CITY SHARE	-	50	104	51	43	57	100	-	100	100	100
	202-530000-728000	RETIREMENT PLANS (CITY SHARE)	888	552	60	500	265	945	1,210	1,210	700	700	700
	202-530000-731000	MATERIALS & SUPPLIES	10,844	7,662	6,072	8,193	2,022	3,978	6,000	10,000	12,000	12,000	12,000
	202-530000-749000	CONTRACTUAL SERVICES	3,920	2,989	3,911	3,607	-	2,000	2,000	4,000	4,000	4,000	4,000
	202-530000-851000	MVP EQUIPMENT RENTAL	13,379	6,800	7,571	9,250	4,749	13,251	18,000	14,000	7,000	7,000	7,000
WINTER STREET MAINTENANCE			37,336	22,519	21,572	27,142	9,101	27,589	36,690	37,500	27,030	27,030	27,030
TRAFFIC SERVICES	202-540000-706000	CITY LABOR - DPW	1,408	1,647	628	1,228	1,430	270	1,700	1,400	900	900	900
	202-540000-721000	FICA/MEDICARE - CITY SHARE	107	126	50	94	112	28	140	110	100	100	100
	202-540000-722000	ICMA - CITY SHARE	-	19	19	13	47	53	100	-	100	100	100
	202-540000-728000	RETIREMENT PLANS (CITY SHARE)	168	219	3	130	204	16	220	220	500	500	500
	202-540000-731000	MATERIALS & SUPPLIES	955	659	1,119	911	731	369	1,100	1,000	1,100	1,100	1,100
	202-540000-749000	CONTRACTUAL SERVICES	2,845	1,442	17,649	7,312	425	6,375	6,800	6,600	6,600	6,600	6,600
	202-540000-851000	MVP EQUIPMENT RENTAL	1,125	1,273	312	903	1,199	201	1,400	1,200	800	800	800
TRAFFIC SERVICES			6,608	5,385	19,780	10,591	4,148	7,312	11,460	10,530	10,100	10,100	10,100
TRUNKLINE MAINTENANCE	202-561000-706000	CITY LABOR - DPW	1,899	1,993	977	1,623	206	1,594	1,800	1,800	800	800	800
	202-561000-721000	FICA/MEDICARE - CITY SHARE	144	152	77	124	16	124	140	140	100	100	100
	202-561000-722000	ICMA - CITY SHARE	-	13	40	18	9	-	9	-	80	80	80
	202-561000-728000	RETIREMENT PLANS (CITY SHARE)	228	249	-	159	27	253	280	280	120	120	120
	202-561000-851000	MVP EQUIPMENT RENTAL	7,488	7,328	4,663	6,493	909	5,091	6,000	7,600	7,000	7,000	7,000
	202-561000-853000	HYDRANT RENTAL	2,304	3,000	3,000	2,768	1,398	1,402	2,800	2,800	3,000	3,000	3,000
TRUNKLINE MAINTENANCE			12,063	12,735	8,757	11,185	2,565	8,464	11,029	12,620	11,100	11,100	11,100
TRUNKLINE WINTER MAINTENANCE	202-562000-706000	CITY LABOR - DPW	3,266	575	646	1,496	715	2,285	3,000	2,100	3,000	3,000	3,000
	202-562000-721000	FICA/MEDICARE - CITY SHARE	249	44	50	114	56	174	230	160	230	230	230
	202-562000-722000	ICMA - CITY SHARE	-	-	16	5	23	27	50	-	100	100	100
	202-562000-728000	RETIREMENT PLANS (CITY SHARE)	386	75	4	155	98	312	410	330	700	700	700
	202-562000-851000	MVP EQUIPMENT RENTAL	4,600	952	761	2,104	1,030	6,470	7,500	3,500	3,500	3,500	3,500
TRUNKLINE WINTER MAINTENANCE			8,501	1,646	1,477	3,875	1,922	9,268	11,190	6,090	7,530	7,530	7,530

TRUNKLINE TRAFFIC SERVICES	202-563000-706000	CITY LABOR - DPW	-	-	-	-	-	-	-	50	50	50	50
	202-563000-721000	FICA/MEDICARE - CITY SHARE	-	-	-	-	-	-	-	10	-	-	-
	202-563000-722000	ICMA - CITY SHARE	-	-	-	-	-	-	-	-	-	-	-
	202-563000-728000	RETIREMENT PLANS (CITY SHARE)	-	-	-	-	-	-	-	10	-	-	-
	202-563000-745000	UTILITIES	4,267	4,381	3,930	4,193	2,242	1,958	4,200	4,400	4,200	4,200	4,200
TRUNKLINE TRAFFIC MAINTENANCE			4,267	4,381	3,930	4,193	2,242	1,958	4,200	4,470	4,250	4,250	4,250
TRUNKLINE STORM SEWER	202-564000-706000	CITY LABOR - DPW	-	-	-	-	-	-	-	50	50	50	50
	202-564000-721000	FICA/MEDICARE - CITY SHARE	-	-	-	-	-	-	-	10	10	10	10
	202-564000-722000	ICMA - CITY SHARE	-	-	-	-	-	-	-	-	-	-	-
	202-564000-728000	RETIREMENT PLANS (CITY SHARE)	-	-	-	-	-	-	-	10	10	10	10
	202-564000-745000	UTILITIES	-	-	-	-	-	-	-	-	-	-	-
TRUNKLINE STORM SEWER			-	-	-	-	-	-	-	70	70	70	70
CONTRIBUTIONS TO OTHER FUNDS			150,000	150,000	150,000	150,000	-	-	-	-	-	-	-
	202-999000-859203	CONTRIB. TO LOCAL STREET FUND	45,828	44,151	45,520	45,166	21,852	21,848	43,700	43,700	44,790	44,790	44,790
CONTRIBUTIONS TO OTHER FUNDS			195,828	194,151	195,520	195,166	21,852	21,848	43,700	43,700	44,790	44,790	44,790
MAJOR STREET FUND TOTAL EXPENDITURES			490,373	712,169	462,012	554,851	164,578	172,447	337,025	374,915	399,840	399,840	399,840

FUND BALANCE

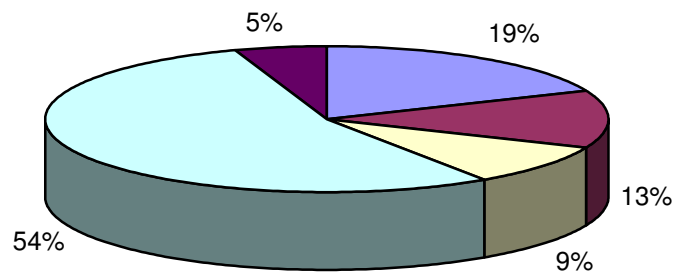
	Fund Balance @ 6/30/13	532,129
+	Budgeted 13/14 Revenues	175,829
-	Budgeted 13/14 Expenditures	<u>(309,984)</u>
	Projected Fund Balance @ 6/30/14	397,974
+	Budgeted 14/15 Revenues	180,100
-	Budgeted 14/15 Expenditures	<u>(512,030)</u>
	Projected Fund Balance @ 6/30/15	66,044

CASH ON HAND

	Cash-on-hand @ 6/30/13	509,508
+	Budgeted 13/14 Revenues	175,829
-	Budgeted 13/14 Expenditures	<u>(309,984)</u>
	Projected Cash-on-hand @ 6/30/14	375,353
+	Budgeted 14/15 Revenues	180,100
-	Budgeted 14/15 Expenditures	<u>(512,030)</u>
	Projected Cash-on-hand @ 6/30/15	43,423

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Total Revenues	\$ 325,886	\$ 180,400	\$ 175,829	\$ 180,100	2.43%
Expenditures					
Administration	54,692	60,180	59,759	62,100	3.92%
Storm Sewers	-	5,205	3,582	42,450	N/A
Sidewalks	-	28,145	28,120	17,930	N/A
Street Repair & Maintenance	149,974	215,380	189,388	179,700	-5.12%
Capital Outlay	-	-	-	180,000	N/A
Interfund Transfers	30,345	29,135	29,135	29,850	2.45%
Total Expenditures	\$ 235,011	\$ 338,045	\$ 309,984	\$ 512,030	65.18%
Revenues Over (Under) Expenditures	\$ 90,875	\$ (157,645)	\$ (134,155)	\$ (331,930)	

FY 14/15 Adopted Budget Expenditures By Type



Administration Storm Sewers Interfund Transfers Street Repair & Maintenance Sidewalks

Department 430 - Storm Sewers

Department Description

Storm sewers are the means by which storm waters are collected and directed to outlying streams, rivers or collection basins. Throughout the year, the City, County and/or private contractors are called upon to make repairs, as well as install new storm sewers. The City is also responsible for paying assessments to Eaton County, for the use of County storm sewers, which are used to carry run-off from City properties.

In FY 13/14, the expenditures related to this department were moved to the Major and Local Street Funds from the General Fund.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ -	\$ 1,105	\$ 1,610	\$ 750
Commodities/Contractual	-	4,100	1,972	41,700
Department Total	\$ -	\$ 5,205	\$ 3,582	\$ 42,450

Personnel Summary

DPW Labor	0.0%	0.2%	0.2%	0.1%
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Department 440 - Sidewalk Maintenance

Department Description

Sidewalk expenditures include money designated towards miscellaneous replacement, repair, grinding and installation of the over 44 miles of sidewalk within the City. In September 1998, the City's sidewalk ordinance was revised making the City 100% responsibility for the repair of all existing sidewalks and construction of all new sidewalks within the City.

In FY 13/14, the expenditures related to this department were moved to the Major and Local Street Funds from the General Fund.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted Budget		Projected Actual		Adopted Budget	
<u>Expenditures</u>								
Personnel Services	\$	-	\$	8,775	\$	8,950	\$	3,980
Commodities/Contractual		-		17,700		17,500		12,200
Department Total	\$	-	\$	26,475	\$	26,450	\$	16,180

Personnel Summary

DPW Labor	0.0%	1.3%	1.3%	0.6%
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Department 442 - Handicap Ramps

Department Description

This department accounts for the installation costs of ADA accessible ramps on the city sidewalks. These expenditures qualify for non-motorized transportation funds and therefore are accounted for separately from general sidewalk maintenance expenditures.

In FY 13/14, the expenditures related to this department were moved to the Major and Local Street Funds from the General Fund.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted Budget		Projected Actual		Adopted Budget	
<u>Expenditures</u>								
Personnel Services	\$	-	\$	570	\$	570	\$	600
Commodities/Contractual		-		1,100		1,100		1,150
Department Total	\$	-	\$	1,670	\$	1,670	\$	1,750

Personnel Summary

DPW Labor	0.0%	0.1%	0.1%	0.1%
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Department 520 - Street Administration

Department Description

The department budget is used for expending a percentage of the salaries and fringe benefits of the administrative employees of the Department of Public Works and 13% of the fringe benefits of the hourly employees based on actual wages expended for each work program. In accordance with ACT 51 regulations administrative charges shall not exceed 10% of the ACT 51 revenues received each fiscal year; thus additional funds must be received from other sources to supplement administrative charges exceeding 10%. Further, 25% of the Major Street ACT 51 revenues may be transferred to the Local Street Fund for funding Local Street expenditures.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 54,692	\$ 59,980	\$ 59,659	\$ 61,900
Commodities/Contractual	-	200	100	200
Department Total	\$ 54,692	\$ 60,180	\$ 59,759	\$ 62,100

Personnel Summary

DPW Director	15%	15%	15%	15%
DPW Foreman	15%	15%	15%	15%
DPW Secretary	5%	5%	5%	5%

Department 522 - Street Repair

Department Description

This department provides for surface repairs on all streets to include asphalt patching, application of gravel, dust control, crack sealing and resurfacing. Each of these improvements, help to improve road safety and increase the life of the road.

Budget Summary

	FY 12/13 Actual		FY 13/14 Adopted Budget		FY 13/14 Projected Actual		FY 14/15 Adopted Budget	
<u>Expenditures</u>								
Personnel Services	\$	15,461	\$	18,260	\$	18,990	\$	18,300
Commodities/Contractual		14,470		16,500		16,612		16,500
Department Total	\$	29,931	\$	34,760	\$	35,602	\$	34,800

Personnel Summary

DPW Labor	2.8%	2.7%	2.7%	2.6%
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Department 524 - Street Maintenance

Department Description

This department provides for street maintenance within the roadway right-of-way in back of the curb & gutter and/or edge of pavement. All costs related to trees, stumps and brush is funded from the General Fund due to inadequate Local Street revenues to fully fund the required need for Local Street improvements.

The City has 25.91 miles of Local streets, which are maintained by the Department of Public Works. Approximately 3.0 miles are gravel streets. Funding for local street work is provided partially from State Act 51 gas tax monies, and from the City's General Fund. The major areas of concern are: street repair; right-of-way maintenance; street sweeping and cleanup; winter maintenance; and traffic services.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 466	\$ 380	\$ 498	\$ 400
Commodities/Contractual	1,108	17,900	15,900	20,900
Capital Outlay	-	-	-	180,000
Department Total	\$ 1,574	\$ 18,280	\$ 16,398	\$ 201,300

Personnel Summary

DPW Labor	0.1%	0.1%	0.1%	0.1%
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Department 526 - Street Sweeping

Department Description

This department provides for the sweeping of all paved local City streets. Of the City's 25.91 miles of local streets, approximately 23 miles are paved. Each street is swept approximately once every other week on a rotational basis.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 7,485	\$ 10,170	\$ 10,500	\$ 6,500
Commodities/Contractual	45,842	49,900	49,900	32,400
Department Total	\$ 53,327	\$ 60,070	\$ 60,400	\$ 38,900

Personnel Summary

DPW Labor	1.3%	1.5%	1.4%	0.9%
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Department 529 - Gravel Street Maintenance

Department Description

This department provides funds for maintaining approximately 3.0 miles of gravel streets. Funds are budgeted for grading, application of gravel and dust control to maintain gravel streets.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted Budget		Projected Actual		Adopted Budget	
<u>Expenditures</u>								
Personnel Services	\$	4,915	\$	4,940	\$	5,080	\$	3,800
Commodities/Contractual		18,498		39,000		22,400		34,000
Department Total	\$	23,413	\$	43,940	\$	27,480	\$	37,800

Personnel Summary

DPW Labor	0.9%	0.7%	0.7%	0.6%
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Department 530 - Winter Street Maintenance

Department Description

This department provides for snow and ice removal from the City's local streets. The amount of snowfall, the number of snowfalls, and the time of day of the snowfall significantly affects the amount of expenditures within this department.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted Budget		Projected Actual		Adopted Budget	
<u>Expenditures</u>								
Personnel Services	\$	5,361	\$	13,560	\$	13,640	\$	7,900
Commodities/Contractual		22,913		37,000		27,346		32,000
Department Total	\$	28,274	\$	50,560	\$	40,986	\$	39,900

Personnel Summary

DPW Labor	1.0%	2.0%	2.0%	1.2%
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Department 540 - Traffic Services

Department Description

This department provides for the installation and maintenance of street signs, regulatory signs, and street markings.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 774	\$ 1,370	\$ 1,962	\$ 900
Commodities/Contractual	12,681	6,400	6,560	6,100
Department Total	\$ 13,455	\$ 7,770	\$ 8,522	\$ 7,000

Personnel Summary

DPW Labor	0.1%	0.2%	0.3%	0.1%
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Operating Needs

Department 430 - Storm Sewers

Professional Services

Drainage District Determination \$ 40,000

Department 440 - Sidewalk Maintenance

Professional Services

Surveying & Engineering \$ 200

Department 442 - Handi-Cap Ramps

Contractual Services

Curb Cutting \$ 100

Department 522 - Street Repair

Contractual Services

Crack Sealing \$ 10,000

Department 524 - Street Maintenance

Professional Services

Engineering & Design Street Projects \$ 20,000

Capital Outlay - Improvements

Reconstructio of W. Fourth Street \$ 180,000

Department 529 - Gravel Street Maintenance

Contractual Services

Dust Control \$ 4,000

Department 540 - Traffic Services

Contractual Services

RR Crossing Maintenance \$ 4,600

Department 999 - Contributions To Other Funds

Department Description

This department provides for the movement of funds from one City fund to another.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted Budget		Projected Actual		Adopted Budget	
<u>Expenditures</u>								
Interfund Transfers	\$	30,345	\$	29,135	\$	29,135	\$	29,850
Department Total	\$	30,345	\$	29,135	\$	29,135	\$	29,850

**CITY OF CHARLOTTE
LOCAL STREET FUND REVENUES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
LOCAL STREET	203-000000-415000	SPECIAL ASSESSMENT REVENUE	12,874	7,657	2,579	7,703	10,169	-	10,169	6,000	6,000
	203-000000-431000	STATE AID	135,525	147,434	149,870	144,276	77,307	71,693	149,000	157,000	152,000
	203-000000-501000	INTEREST INCOME	353	460	151	321	-	160	160	400	200
	203-000000-502000	ASSESSMENT/LIEN INTEREST	1,249	1,081	3,778	2,036	874	226	1,100	1,000	1,100
	203-000000-596000	SUNDRY REVENUE	1,155	500	(492)	388	-	400	400	1,000	800
	203-000000-605101	CONTRIBUTION FROM GENERAL FUND	162,800	150,600	20,000	111,133	11,670	3,330	15,000	15,000	20,000
	203-000000-605202	CONTRIBUTION FROM MAJOR STREET	150,000	150,000	150,000	150,000	-	-	-	-	-
LOCAL STREET FUND TOTAL REVENUES			463,956	457,732	325,886	415,858	100,020	75,809	175,829	180,400	180,100

CITY OF CHARLOTTE
LOCAL STREET FUND EXPENDITURES
FY 2014/2015

Department	Account #	Account Name	Account Class	Actual			3 Year Average	FY 2013/2014			Budgeted FY 13/14	Projected FY 2014/2015		
				FY 10/11	FY 11/12	FY 12/13		7/1/2013 12/31/13	1/1/2014 6/30/14	Total		Department Head	City Manager	City Council
STORM SEWERS	203-430000-706000	CITY LABOR - DPW	1000	-	-	-	-	831	469	1,300	875	500	500	500
	203-430000-721000	FICA/MEDICARE - CITY SHARE	2000	-	-	-	-	64	36	100	67	50	50	50
	203-430000-722000	ICMA - CITY SHARE	2000	-	-	-	-	20	-	20	25	50	50	50
	203-430000-728000	RETIREMENT PLANS (CITY SHARE)	2000	-	-	-	-	121	69	190	138	150	150	150
	203-430000-731000	MATERIALS & SUPPLIES	3000	-	-	-	-	172	-	172	4,000	200	200	200
	203-430000-851000	PROFESSIONAL SERVICES	8000	-	-	-	-	-	-	-	-	40,000	40,000	40,000
	203-430000-851000	MVP EQUIPMENT RENTAL	4000	-	-	-	-	1,368	432	1,800	100	1,500	1,500	1,500
STORM SEWERS				-	-	-	-	2,576	1,006	3,582	5,205	42,450	42,450	42,450
SIDEWALK MAINTENANCE	203-440000-706000	CITY LABOR - DPW	1000	-	-	-	-	5,843	1,157	7,000	7,000	3,000	3,000	3,000
	203-440000-721000	FICA/MEDICARE - CITY SHARE	2000	-	-	-	-	455	95	550	550	230	230	230
	203-440000-722000	ICMA - CITY SHARE	2000	-	-	-	-	146	154	300	125	150	150	150
	203-440000-728000	RETIREMENT PLANS (CITY SHARE)	2000	-	-	-	-	821	279	1,100	1,100	600	600	600
	203-440000-731000	MATERIALS & SUPPLIES	3000	-	-	-	-	4,888	3,112	8,000	8,000	8,000	8,000	8,000
	203-440000-746000	PROFESSIONAL SERVICES	8000	-	-	-	-	-	-	-	200	200	200	200
	203-440000-851000	MVP EQUIPMENT RENTAL	4000	-	-	-	-	6,810	2,690	9,500	9,500	4,000	4,000	4,000
SIDEWALK MAINTENANCE				-	-	-	-	18,963	7,487	26,450	26,475	16,180	16,180	16,180
HANDI-CAP RAMPS	203-442000-706000	CITY LABOR - DPW	1000	-	-	-	-	-	450	450	450	450	450	450
	203-442000-721000	FICA/MEDICARE - CITY SHARE	2000	-	-	-	-	-	35	35	35	40	40	40
	203-442000-722000	ICMA - CITY SHARE	2000	-	-	-	-	-	10	10	10	10	10	10
	203-442000-728000	RETIREMENT PLANS (CITY SHARE)	2000	-	-	-	-	-	75	75	75	100	100	100
	203-442000-731000	MATERIALS & SUPPLIES	3000	-	-	-	-	-	750	750	750	800	800	800
	203-442000-749000	CONTRACTUAL SERVICES	4000	-	-	-	-	-	100	100	100	100	100	100
	203-442000-851000	MVP EQUIPMENT RENTAL	8000	-	-	-	-	-	250	250	250	250	250	250
HANDI-CAP RAMPS				-	-	-	-	-	1,670	1,670	1,670	1,750	1,750	1,750
STREET ADMINISTRATION	203-520000-703000	ADMINISTRATIVE SALARIES	1000	21,439	21,498	21,420	21,452	10,841	10,839	21,680	21,680	21,960	21,960	21,960
	203-520000-704000	STAFF WAGES	1000	1,439	1,525	1,438	1,467	752	1,078	1,830	1,830	1,850	1,850	1,850
	203-520000-710000	COMPENSATED ABSENCES	1000	7,267	5,366	3,331	5,321	3,678	3,222	6,900	6,900	5,250	5,250	5,250
	203-520000-711000	LONGEVITY	2000	1,266	1,439	1,016	1,240	1,699	-	1,699	1,420	930	930	930
	203-520000-712000	SPECIAL COMPENSATION	2000	-	-	153	51	-	-	-	-	-	-	-
	203-520000-714000	UNUSED SICK & VACATION LEAVE	2000	471	2,080	651	1,067	338	492	830	830	850	850	850
	203-520000-715000	HEALTH REIMBURSEMENT	2000	901	1,157	745	934	333	87	420	420	420	420	420
	203-520000-718000	AUTO ALLOWANCE	2000	456	457	454	456	227	223	450	450	460	460	460
	203-520000-719000	CLOTHING ALLOWANCE	2000	541	724	418	561	357	243	600	600	580	580	580
	203-520000-721000	FICA/MEDICARE - CITY SHARE	2000	2,570	2,614	2,266	2,483	1,406	994	2,400	2,400	2,300	2,300	2,300
	203-520000-722000	ICMA - CITY SHARE	2000	-	55	147	67	249	751	1,000	1,000	1,700	1,700	1,700
	203-520000-723000	VISION CARE	2000	255	300	179	245	116	244	360	360	300	300	300
	203-520000-724000	LIFE, WORK COMP, UNEMPLOYMENT	2000	1,795	1,977	2,094	1,955	(156)	4,256	4,100	4,100	2,700	2,700	2,700
	203-520000-725604	DENTAL & HEALTH BENEFITS	2000	15,357	12,216	13,026	13,533	4,501	7,799	12,300	12,300	16,500	16,500	16,500
	203-520000-728000	RETIREMENT PLANS (CITY SHARE)	2000	4,049	4,088	6,658	4,932	2,711	2,289	5,000	5,000	5,400	5,400	5,400
	203-520000-728001	RETIRMENT HEALTH SAVINGS	2000	3,374	677	696	1,582	48	42	90	690	700	700	700
	203-520000-748000	CONFERENCES & TRAINING	4000	-	134	-	45	-	100	100	200	200	200	200
STREET ADMINISTRATION				61,180	56,307	54,692	57,393	27,100	32,659	59,759	60,180	62,100	62,100	62,100

STREET REPAIR	203-522000-706000	CITY LABOR - DPW	1000	14,970	15,160	13,723	14,618	7,332	7,668	15,000	14,800	14,000	14,000	14,000
	203-522000-721000	FICA/MEDICARE - CITY SHARE	2000	1,142	1,157	1,072	1,124	583	607	1,190	1,140	1,100	1,100	1,100
	203-522000-722000	ICMA - CITY SHARE	2000	-	36	474	170	366	334	700	-	800	800	800
	203-522000-728000	RETIREMENT PLANS (CITY SHARE)	2000	1,733	1,934	192	1,286	1,022	1,078	2,100	2,320	2,400	2,400	2,400
	203-522000-731000	MATERIALS & SUPPLIES	3000	5,101	1,951	1,255	2,769	2,099	901	3,000	2,500	2,500	2,500	2,500
	203-522000-749000	CONTRACTUAL SERVICES	4000	-	10,000	10,000	10,000	9,912	-	9,912	10,000	10,000	10,000	10,000
	203-522000-851000	MVP EQUIPMENT RENTAL	8000	4,537	3,693	3,215	3,815	1,865	1,835	3,700	4,000	4,000	4,000	4,000
STREET REPAIR				27,484	33,931	29,931	33,782	23,179	12,423	35,602	34,760	34,800	34,800	34,800
STREET MAINTENANCE	203-524000-706000	CITY LABOR - DPW	1000	188	292	413	298	300	100	400	300	300	300	300
	203-524000-721000	FICA/MEDICARE - CITY SHARE	2000	14	23	32	23	23	7	30	30	50	50	50
	203-524000-722000	ICMA - CITY SHARE	2000	-	4	10	5	8	-	8	-	-	-	-
	203-524000-728000	RETIREMENT PLANS (CITY SHARE)	2000	22	39	11	24	46	14	60	50	50	50	50
	203-524000-731000	MATERIALS & SUPPLIES	3000	-	-	126	37	-	100	100	100	100	100	100
	203-524000-746000	PROFESSIONAL SERVICES	4000	8,541	3,535	793	8,711	-	15,000	15,000	17,000	20,000	20,000	20,000
	203-524000-851000	MVP EQUIPMENT RENTAL	8000	583	376	189	2,149	362	438	800	800	800	800	800
	203-524000-862000	CAP. OUTLAY-IMPROVEMENTS	6000	90,533	61,274	-	50,602	-	-	-	-	180,000	180,000	180,000
STREET MAINTENANCE				99,881	65,543	1,574	61,848	739	15,659	16,398	18,280	201,300	201,300	201,300
STREET SWEEPING	203-526000-706000	CITY LABOR - DPW	1000	6,544	8,141	6,680	7,122	4,165	3,835	8,000	8,000	5,000	5,000	5,000
	203-526000-721000	FICA/MEDICARE - CITY SHARE	2000	494	620	527	547	328	292	620	620	400	400	400
	203-526000-722000	ICMA - CITY SHARE	2000	-	79	278	119	174	156	330	-	300	300	300
	203-526000-728000	RETIREMENT PLANS (CITY SHARE)	2000	781	1,020	-	600	544	1,006	1,550	1,550	800	800	800
	203-526000-851000	MVP EQUIPMENT RENTAL	8000	27,013	32,917	28,646	29,525	18,777	15,223	34,000	34,000	16,000	16,000	16,000
	203-526000-853000	HYDRANT RENTAL	5000	9,600	17,196	17,196	14,664	7,950	7,950	15,900	15,900	16,400	16,400	16,400
STREET SWEEPING				44,432	59,973	53,327	52,577	31,938	28,462	60,400	60,070	38,900	38,900	38,900
GRAVEL STREET MAINTENANCE	203-529000-706000	CITY LABOR - DPW	1000	4,395	5,428	4,372	4,732	1,863	2,137	4,000	4,000	3,000	3,000	3,000
	203-529000-721000	FICA/MEDICARE - CITY SHARE	2000	333	418	344	365	146	164	310	310	250	250	250
	203-529000-722000	ICMA - CITY SHARE	2000	-	89	180	90	66	74	140	-	100	100	100
	203-529000-728000	RETIREMENT PLANS (CITY SHARE)	2000	513	713	19	415	245	385	630	630	450	450	450
	203-529000-731000	MATERIALS & SUPPLIES	3000	5,427	4,684	2,987	4,366	-	6,000	6,000	15,000	15,000	15,000	15,000
	203-529000-749000	CONTRACTUAL SERVICES	4000	-	16,365	1,386	427	1,201	1,199	2,400	9,000	4,000	4,000	4,000
	203-529000-851000	MVP EQUIPMENT RENTAL	8000	12,258	14,728	14,125	16,099	4,578	9,422	14,000	15,000	15,000	15,000	15,000
GRAVEL STREET MAINTENANCE				22,925	42,425	23,413	26,494	8,099	19,381	27,480	43,940	37,800	37,800	37,800
WINTER STREET MAINTENANCE	203-530000-706000	CITY LABOR - DPW	1000	10,490	5,939	4,780	7,070	2,221	8,779	11,000	11,000	6,300	6,300	6,300
	203-530000-721000	FICA/MEDICARE - CITY SHARE	2000	797	457	374	543	173	687	860	840	500	500	500
	203-530000-722000	ICMA - CITY SHARE	2000	-	71	140	70	51	149	200	-	100	100	100
	203-530000-728000	RETIREMENT PLANS (CITY SHARE)	2000	1,207	793	67	689	319	1,261	1,580	1,720	1,000	1,000	1,000
	203-530000-731000	MATERIALS & SUPPLIES	3000	25,989	15,304	13,758	18,350	2,041	3,305	5,346	20,000	20,000	20,000	20,000
	203-530000-851000	MVP EQUIPMENT RENTAL	8000	18,392	9,255	9,155	12,267	6,200	15,800	22,000	17,000	12,000	12,000	12,000
WINTER STREET MAINTENANCE				56,875	31,819	28,274	38,989	11,005	29,981	40,986	50,560	39,900	39,900	39,900
TRAFFIC SERVICES	203-540000-706000	CITY LABOR - DPW	1000	1,263	734	700	899	1,269	331	1,600	1,100	700	700	700
	203-540000-721000	FICA/MEDICARE - CITY SHARE	2000	95	56	54	68	100	26	126	100	50	50	50
	203-540000-722000	ICMA - CITY SHARE	2000	-	6	16	7	51	-	51	-	50	50	50
	203-540000-728000	RETIREMENT PLANS (CITY SHARE)	2000	144	98	4	82	185	-	185	170	100	100	100
	203-540000-731000	MATERIALS & SUPPLIES	3000	959	576	1,566	1,034	189	611	800	1,000	1,200	1,200	1,200
	203-540000-749000	CONTRACTUAL SERVICES	4000	1,230	7,310	10,804	6,448	-	4,600	4,600	4,600	4,600	4,600	4,600
	203-540000-851000	MVP EQUIPMENT RENTAL	8000	834	790	311	645	918	242	1,160	800	300	300	300
TRAFFIC SERVICES				4,525	9,570	13,455	9,183	2,712	5,810	8,522	7,770	7,000	7,000	7,000
CONTRIBUTIONS TO OTHER FUNDS	203-999000-859312	CONTRIB. TO MI TRANS BOND FUND	9000	30,552	29,478	30,345	30,125	14,568	14,567	29,135	29,135	29,850	29,850	29,850
CONTRIBUTIONS TO OTHER FUNDS				30,552	29,478	30,345	30,125	14,568	14,567	29,135	29,135	29,850	29,850	29,850

LOCAL STREET FUND TOTAL EXPENDITURES	347,855	329,046	235,011	310,392	140,879	169,105	309,984	338,045	512,030	512,030	512,030
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FUND BALANCE

Fund Balance @ 6/30/13	10,457
+ Budgeted 13/14 Revenues	20
- Budgeted 13/14 Expenditures	<u>-</u>
Projected Fund Balance @ 6/30/14	10,477
+ Budgeted 14/15 Revenues	220
- Budgeted 14/15 Expenditures	<u>(1,000)</u>
Projected Fund Balance @ 6/30/15	9,697

CASH ON HAND

Cash-on-hand @ 6/30/13	10,699
+ Budgeted 13/14 Revenues	20
- Budgeted 13/14 Expenditures	<u>-</u>
Projected Cash-on-hand @ 6/30/14	10,719
+ Budgeted 14/15 Revenues	220
- Budgeted 14/15 Expenditures	<u>(1,000)</u>
Projected Cash-on-hand @ 6/30/15	9,939

City of Charlotte
FY 2014/2015 Adopted Budget

Police Drug Enforcement Fund
Revenue & Expenditure Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Total Revenues	\$ 3	\$ 520	\$ 20	\$ 220	1000.00%
Expenditures					
Drug Enforcement	-	1,000	-	1,000	#DIV/0!
Total Expenditures	\$ -	\$ 1,000	\$ -	\$ 1,000	#DIV/0!
Revenues Over (Under) Expenditures	\$ 3	\$ (480)	\$ 20	\$ (780)	

Department 301 - Drug Enforcement

Department Description

Drug use and abuse is present in every community, whether urban or rural and measures must be taken towards detection, intervention, apprehension of offenders, as well as prevention. There are many State and Federal revenue sources for this activity; however some materials and prevention activities fall outside their particular guidelines. For these activities a local resource must be maintained.

Budget Summary

	FY 12/13 Actual		FY 13/14 Adopted Budget	FY 13/14 Projected Actual		FY 14/15 Adopted Budget
<u>Expenditures</u>						
Personnel Services	\$	-	\$	-	\$	-
Commodities/Contractual		-	1,000		-	1,000
Department Total	\$	-	\$	1,000	\$	-
					\$	1,000

CITY OF CHARLOTTE
DRUG ENFORCMENT FUND REVENUES
FY 2014/15

			Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
230											
	230-000000-501000	INTEREST INCOME	17	12	3	11	-	20	20	20	20
	230-000000-581000	FORFEITURES	-	712	-	237	-	-	-	500	200
DRUG ENFORCEMENT FUND TOTAL REVENUES			17	724	3	248	-	20	20	520	220

CITY OF CHARLOTTE
DRUG ENFORCEMENT FUND EXPENDITURES
FY 2014/2015

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
DRUG ENFORCEMENT	230-301000-731000	MATERIALS & SUPPLIES	-	-	-	-	-	-	-	500	500	500	500
	230-301000-759000	FORFEITURE REIMBURSEMENTS	-	-	-	-	-	-	-	500	500	500	500
DRUG ENFORCEMENT FUND TOTAL EXPENDITURES			-	-	-	-	-	-	-	1,000	1,000	1,000	1,000

FUND BALANCE

Fund Balance @ 6/30/13	10,737
+ Budgeted 13/14 Revenues	15,621
- Budgeted 13/14 Expenditures	<u>(12,000)</u>
Projected Fund Balance @ 6/30/14	14,358
+ Budgeted 14/15 Revenues	3,000
- Budgeted 14/15 Expenditures	<u>(8,000)</u>
Projected Fund Balance @ 6/30/15	9,358

CASH ON HAND

Cash-on-hand @ 6/30/13	11,622
+ Budgeted 13/14 Revenues	15,621
- Budgeted 13/14 Expenditures	<u>(12,000)</u>
Projected Cash-on-hand @ 6/30/14	15,243
+ Budgeted 14/15 Revenues	3,000
- Budgeted 14/15 Expenditures	<u>(8,000)</u>
Projected Cash-on-hand @ 6/30/15	10,243

City of Charlotte
FY 2014/2015 Adopted Budget

Police Training Fund
Revenue & Expenditure Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Total Revenues	\$ 2,910	\$ 7,500	\$ 15,621	\$ 3,000	-80.80%
Expenditures					
Police Training	11,910	4,250	12,000	8,000	-33.33%
Total Expenditures	\$ 11,910	\$ 4,250	\$ 12,000	\$ 8,000	-33.33%
Revenues Over (Under) Expenditures	\$ (9,000)	\$ 3,250	\$ 3,621	\$ (5,000)	

Department 302 - Police Training

Department Description

Act 302 of the Public Acts of 1982, makes available the distribution of State funds for the continued training of police officers in new skill techniques and required certified training. The distribution is based on the number of sworn police officers per jurisdiction. This act requires that an agency maintain the training expenditure level that was effective October 12, 1982, which was \$1,200 per year.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities/Contractual	11,910	4,250	12,000	8,000
Department Total	\$ 11,910	\$ 4,250	\$ 12,000	\$ 8,000

**CITY OF CHARLOTTE
POLICE TRAINING FUND REVENUES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
240	240-000000-431000	STATE AID	-	3,124	2,910	2,011	10,621	-	10,621	2,500	3,000
	240-000000-605101	CONTRIBUTION FROM GENERAL FUND	-	-	-	-	2,500	2,500	5,000	5,000	-
POLICE TRAINING FUND TOTAL REVENUES			-	3,124	2,910	2,011	13,121	2,500	15,621	7,500	3,000

CITY OF CHARLOTTE
POLICE TRAINING FUND EXPENDITURES
FY 2014/2015

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
POLICE TRAINING	240-302000-748000	CONFERENCES & TRAINING	33	3,241	5,120	2,798	3,506	994	4,500	1,200	5,000	5,000	5,000
	240-302000-748302	302 TRAINING	3,729	785	6,790	3,768	6,180	1,320	7,500	3,050	3,000	3,000	3,000
POLICE TRAINING FUND TOTAL EXPENDITURES			3,762	4,026	11,910	6,566	9,686	2,314	12,000	4,250	8,000	8,000	8,000

FUND BALANCE

Net Assets @ 6/30/13	166,089
+ Budgeted 13/14 Revenues	80,137
- Budgeted 13/14 Expenses	<u>(53,397)</u>
Projected Net Assets @ 6/30/14	192,829
+ Budgeted 14/15 Revenues	33,020
- Budgeted 14/15 Expenses	(53,390)
- Reserved Net Assets for Parking Lot Improvements	<u>(25,000)</u>
Projected Net Assets @ 6/30/15	147,459

CASH ON HAND

Cash-on-hand @ 6/30/13	67,749
+ Budgeted 13/14 Revenues	80,137
- Budgeted 13/14 Expenses	<u>(53,397)</u>
Projected Cash-on-hand @ 6/30/14	94,489
+ Budgeted 14/15 Revenues	33,020
- Budgeted 14/15 Expenses	(53,390)
- Cash Reserved for Parking Lot Improvements	<u>(25,000)</u>
Projected Cash-on-hand @ 6/30/15	49,119

City of Charlotte
FY 2014/2015 Adopted Budget

DDA Fund
Revenue & Expenditure Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Total Revenues	\$ 78,231	\$ 56,020	\$ 80,137	\$ 33,020	-58.80%
Expenditures					
Economic Development	49,485	54,330	53,397	53,390	-0.01%
Total Expenditures	\$ 49,485	\$ 54,330	\$ 53,397	\$ 53,390	-0.01%
Revenues Over (Under) Expenditures	\$ 28,746	\$ 1,690	\$ 26,740	\$ (20,370)	

Department 800 - Economic Development

Department Description

The Charlotte Downtown Development Authority (DDA) was organized under Act 197 of 1975 by ordinance in April 1991. The ordinance establishes the downtown area as a Tax Increment Financing Authority (TIFA). This enables the authority to capture taxes levied on the district by all jurisdictions on the property value that has increased since the base year of 1991. The DDA uses this tax revenue to undertake downtown revitalization and development activities.

The DDA is charged with establishing a development plan, to determine the method of financing the plan, and to set an annual budget to implement the plan. Each step must be approved by the City Council. The authority board has control over the funds as long as the funds are spent in accordance with the plan approved by the City Council. The City has been designated to act as their paying agent and provides accounting services. The State of Michigan requires an annual audit, and it was determined the most economical method would be to incorporate this into the City's audit report.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 2,539	\$ 1,760	\$ 3,007	\$ 2,750
Commodities/Contractual	46,946	52,570	50,390	50,640
Department Total	\$ 49,485	\$ 54,330	\$ 53,397	\$ 53,390

Personnel Summary

DPW Labor	0.4%	0.3%	0.3%	0.3%
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Operating Needs

Department 800 - Economic Development

Contractual Services

Sidewalk Snow Removal	\$ 12,500
Waste Removal	2,500
Streetscape Maintenance	<u>1,500</u>

Total \$ 16,500

Special Purpose Expenses

Concert Series	\$ 5,000
Farmer's Market Sponsorship	<u>750</u>

Total \$ 5,750

Contribution to Others

Courthouse Square	\$ 9,000
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Debt Service

Principal	\$ 10,175
Interest	<u>1,515</u>

Total \$ 11,690

**CITY OF CHARLOTTE
DDA FUND REVENUES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
260	260-000000-411000	CURRENT PROPERTY TAXES	65,975	63,850	60,117	63,314	-	50,000	50,000	41,000	18,000
	260-000000-415000	SPECIAL ASSESSMENT REVENUE	7,391	12,166	13,070	10,876	10,243	3,574	13,817	13,800	13,800
	260-000000-424000	PARKING PERMITS	1,715	1,575	890	1,393	720	680	1,400	1,200	1,200
	260-000000-501000	INTEREST INCOME	(128)	54	17	(19)	-	20	20	20	20
	260-000000-596000	SUNDRY REVENUE	400	150	3,887	1,479	-	14,900	14,900	-	-
	260-000000-603000	CONTRIBUTIONS FROM OTHERS	-	-	250	83	-	-	-	-	-
DDA FUND TOTAL REVENUES			75,353	77,795	78,231	77,126	10,963	69,174	80,137	56,020	33,020

**CITY OF CHARLOTTE
DDA FUND EXPENDITURES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
ECONOMIC DEVELOPMENT	260-800000-706000	CITY LABOR - DPW	1,458	2,577	2,260	2,098	1,724	776	2,500	1,500	2,500	2,500	2,500
	260-800000-707000	PART-TIME STAFF WAGES	416	-	-	139	-	-	-	-	-	-	-
	260-800000-721000	FICA/MEDICARE - CITY SHARE	143	198	176	172	133	67	200	110	200	200	200
	260-800000-722000	ICMA - CITY SHARE	-	23	42	22	28	22	50	30	50	50	50
	260-800000-728000	RETIREMENT PLANS (CITY SHARE)	171	344	61	192	257	-	257	120	-	-	-
	260-800000-731000	MATERIALS & SUPPLIES	1,522	2,362	1,134	1,673	345	55	400	500	500	500	500
	260-800000-737000	PRINTING & PUBLISHING	233	254	109	199	-	-	-	250	200	200	200
	260-800000-745000	UTILITIES	2,984	936	-	1,307	-	-	-	250	-	-	-
	260-800000-746000	PROFESSIONAL SERVICES	23,635	6,562	3,615	11,271	2,870	2,400	5,270	5,500	5,000	5,000	5,000
	260-800000-749000	CONTRACTUAL SERVICES	11,418	14,862	15,506	13,929	5,369	11,131	16,500	17,380	16,500	16,500	16,500
	260-800000-753000	SPECIAL PURPOSE EXPENSES	4,763	6,782	5,430	5,658	3,523	2,007	5,530	5,750	5,750	5,750	5,750
	260-800000-755000	CONTRIBUTION TO OTHERS	8,000	23,000	15,000	15,333	9,000	-	9,000	9,000	9,000	9,000	9,000
	260-800000-851000	MVP EQUIPMENT RENTAL	1,123	2,323	3,200	2,215	1,605	395	2,000	2,000	2,000	2,000	2,000
	260-800000-862000	CAP. OUTLAY-IMPROVEMENTS	3,338	-	1,055	1,464	-	-	-	-	-	-	-
	260-800000-871000	PRINCIPAL	-	-	-	-	4,992	4,988	9,980	9,980	10,175	10,175	10,175
	260-800000-872000	INTEREST EXPENSE	-	2,100	1,897	1,332	858	852	1,710	1,710	1,515	1,515	1,515
	260-800000-972000	SUNDRY	7,811	1,034	-	2,948	-	-	-	250	-	-	-
DDA FUND TOTAL EXPENDITURES			67,015	63,357	49,485	59,952	30,704	22,693	53,397	54,330	53,390	53,390	53,390

FUND BALANCE

Net Assets @ 6/30/13	166,089
+ Budgeted 13/14 Revenues	80,137
- Budgeted 13/14 Expenses	<u>(53,397)</u>
Projected Net Assets @ 6/30/14	192,829
+ Budgeted 14/15 Revenues	33,020
- Budgeted 14/15 Expenses	(53,390)
- Reserved Net Assets for Parking Lot Improvements	<u>(25,000)</u>
Projected Net Assets @ 6/30/15	147,459

CASH ON HAND

Cash-on-hand @ 6/30/13	67,749
+ Budgeted 13/14 Revenues	80,137
- Budgeted 13/14 Expenses	<u>(53,397)</u>
Projected Cash-on-hand @ 6/30/14	94,489
+ Budgeted 14/15 Revenues	33,020
- Budgeted 14/15 Expenses	(53,390)
- Cash Reserved for Parking Lot Improvements	<u>(25,000)</u>
Projected Cash-on-hand @ 6/30/15	49,119

City of Charlotte
FY 2014/2015 Adopted Budget

DDA Fund
Revenue & Expenditure Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Total Revenues	\$ 78,231	\$ 56,020	\$ 80,137	\$ 33,020	-58.80%
Expenditures					
Economic Development	49,485	54,330	53,397	53,390	-0.01%
Total Expenditures	\$ 49,485	\$ 54,330	\$ 53,397	\$ 53,390	-0.01%
Revenues Over (Under) Expenditures	\$ 28,746	\$ 1,690	\$ 26,740	\$ (20,370)	

Department 800 - Economic Development

Department Description

The Charlotte Downtown Development Authority (DDA) was organized under Act 197 of 1975 by ordinance in April 1991. The ordinance establishes the downtown area as a Tax Increment Financing Authority (TIFA). This enables the authority to capture taxes levied on the district by all jurisdictions on the property value that has increased since the base year of 1991. The DDA uses this tax revenue to undertake downtown revitalization and development activities.

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Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 2,539	\$ 1,760	\$ 3,007	\$ 2,750
Commodities/Contractual	46,946	52,570	50,390	50,640
Department Total	\$ 49,485	\$ 54,330	\$ 53,397	\$ 53,390

Personnel Summary

DPW Labor	0.4%	0.3%	0.3%	0.3%
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Operating Needs

Department 800 - Economic Development

Contractual Services

Sidewalk Snow Removal	\$ 12,500
Waste Removal	2,500
Streetscape Maintenance	<u>1,500</u>

Total \$ 16,500

Special Purpose Expenses

Concert Series	\$ 5,000
Farmer's Market Sponsorship	<u>750</u>

Total \$ 5,750

Contribution to Others

Courthouse Square	\$ 9,000
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Debt Service

Principal	\$ 10,175
Interest	<u>1,515</u>

Total \$ 11,690

**CITY OF CHARLOTTE
DDA FUND REVENUES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
260	260-000000-411000	CURRENT PROPERTY TAXES	65,975	63,850	60,117	63,314	-	50,000	50,000	41,000	18,000
	260-000000-415000	SPECIAL ASSESSMENT REVENUE	7,391	12,166	13,070	10,876	10,243	3,574	13,817	13,800	13,800
	260-000000-424000	PARKING PERMITS	1,715	1,575	890	1,393	720	680	1,400	1,200	1,200
	260-000000-501000	INTEREST INCOME	(128)	54	17	(19)	-	20	20	20	20
	260-000000-596000	SUNDRY REVENUE	400	150	3,887	1,479	-	14,900	14,900	-	-
	260-000000-603000	CONTRIBUTIONS FROM OTHERS	-	-	250	83	-	-	-	-	-
DDA FUND TOTAL REVENUES			75,353	77,795	78,231	77,126	10,963	69,174	80,137	56,020	33,020

**CITY OF CHARLOTTE
DDA FUND EXPENDITURES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
ECONOMIC DEVELOPMENT	260-800000-706000	CITY LABOR - DPW	1,458	2,577	2,260	2,098	1,724	776	2,500	1,500	2,500	2,500	2,500
	260-800000-707000	PART-TIME STAFF WAGES	416	-	-	139	-	-	-	-	-	-	-
	260-800000-721000	FICA/MEDICARE - CITY SHARE	143	198	176	172	133	67	200	110	200	200	200
	260-800000-722000	ICMA - CITY SHARE	-	23	42	22	28	22	50	30	50	50	50
	260-800000-728000	RETIREMENT PLANS (CITY SHARE)	171	344	61	192	257	-	257	120	-	-	-
	260-800000-731000	MATERIALS & SUPPLIES	1,522	2,362	1,134	1,673	345	55	400	500	500	500	500
	260-800000-737000	PRINTING & PUBLISHING	233	254	109	199	-	-	-	250	200	200	200
	260-800000-745000	UTILITIES	2,984	936	-	1,307	-	-	-	250	-	-	-
	260-800000-746000	PROFESSIONAL SERVICES	23,635	6,562	3,615	11,271	2,870	2,400	5,270	5,500	5,000	5,000	5,000
	260-800000-749000	CONTRACTUAL SERVICES	11,418	14,862	15,506	13,929	5,369	11,131	16,500	17,380	16,500	16,500	16,500
	260-800000-753000	SPECIAL PURPOSE EXPENSES	4,763	6,782	5,430	5,658	3,523	2,007	5,530	5,750	5,750	5,750	5,750
	260-800000-755000	CONTRIBUTION TO OTHERS	8,000	23,000	15,000	15,333	9,000	-	9,000	9,000	9,000	9,000	9,000
	260-800000-851000	MVP EQUIPMENT RENTAL	1,123	2,323	3,200	2,215	1,605	395	2,000	2,000	2,000	2,000	2,000
	260-800000-862000	CAP. OUTLAY-IMPROVEMENTS	3,338	-	1,055	1,464	-	-	-	-	-	-	-
	260-800000-871000	PRINCIPAL	-	-	-	-	4,992	4,988	9,980	9,980	10,175	10,175	10,175
	260-800000-872000	INTEREST EXPENSE	-	2,100	1,897	1,332	858	852	1,710	1,710	1,515	1,515	1,515
	260-800000-972000	SUNDRY	7,811	1,034	-	2,948	-	-	-	250	-	-	-
DDA FUND TOTAL EXPENDITURES			67,015	63,357	49,485	59,952	30,704	22,693	53,397	54,330	53,390	53,390	53,390

FUND BALANCE

Fund Balance @ 6/30/13	32,235
+ Budgeted 13/14 Revenues	7,970
- Budgeted 13/14 Expenditures	<u>(1,600)</u>
Projected Fund Balance @ 6/30/14	38,605
+ Budgeted 14/15 Revenues	7,900
- Budgeted 14/15 Expenditures	<u>(3,350)</u>
Projected Fund Balance @ 6/30/15	43,155

CASH ON HAND

Cash-on-hand @ 6/30/13	32,433
+ Budgeted 13/14 Revenues	7,970
- Budgeted 13/14 Expenditures	<u>(1,600)</u>
Projected Cash-on-hand @ 6/30/14	38,803
+ Budgeted 14/15 Revenues	7,900
- Budgeted 14/15 Expenditures	<u>(3,350)</u>
Projected Cash-on-hand @ 6/30/15	43,353

City of Charlotte
FY 2014/2015 Adopted Budget

Industrial Park Fund
Revenue & Expenditure Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Total Revenues	\$ 6,893	\$ 6,910	\$ 7,970	\$ 7,900	-0.88%
Expenditures					
Economic Development	7,580	5,250	1,600	3,350	109.38%
Total Expenditures	\$ 7,580	\$ 5,250	\$ 1,600	\$ 3,350	109.38%
Revenues Over (Under) Expenditures	\$ (687)	\$ 1,660	\$ 6,370	\$ 4,550	

Department 800 - Economic Development

Department Description

This fund was initially created to account for funds used to develop the Combs Industrial Park. In January 1985, Sam and Louise Combs donated 189 acres of land to the City of Charlotte for the expressed purpose of facilitating development within the park. The Industrial Park Fund is funded primarily by the sale of property within the park and by State and Federal Grants.

Combs Industrial Park was formally recognized as a Certified Industrial Park by the Michigan Economic Developers Association in 1999 and must adhere to exacting standards to sustain its certification. It has since been recertified as a Michigan Certified Business Park, and the protective covenants remain in place. The park was recertified 2006 and again in 2010 – it must be inspected and recertified every three years.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 644	\$ -	\$ -	\$ -
Commodities/Contractual	6,936	5,250	1,600	3,350
Department Total	\$ 7,580	\$ 5,250	\$ 1,600	\$ 3,350

Personnel Summary

Full-Time	50%	50%	50%	0%
Part-Time	0	0	0	0

Operating Needs

Department 800 - Economic Development

Professional Services

Surveys, Mapping & Legal Services

\$ 1,000

Contractual Services

Mowing

\$ 1,500

**CITY OF CHARLOTTE
INDUSTRIAL PARK FUND REVENUES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
270	270-000000-501000	INTEREST INCOME	162	38	10	70	-	38	38	30	20
	270-000000-594000	GAIN/LOSS ON SALE OF ASSETS	-	-	-	-	-	-	-	-	-
	270-000000-593000	RENT EARNED - CITY PROPERTY	-	-	6,883	2,294	7,832	-	7,832	6,880	7,800
	270-000000-596000	SUNDRY REVENUE	-	-	-	-	100	-	100	-	80
INDUSTRIAL PARK FUND TOTAL REVENUES			162	38	6,893	2,364	7,932	38	7,970	6,910	7,900

CITY OF CHARLOTTE
INDUSTRIAL PARK FUND EXPENDITURES
FY 2014/2015

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
ECONOMIC DEVELOPMENT	270-800000-703000	ADMINISTRATIVE SALARIES	30,270	30,270	-	20,180	-	-	-	-	-	-	-
	270-800000-711000	LONGEVITY	-	-	-	-	-	-	-	-	-	-	-
	270-800000-714000	UNUSED SICK & VACATION LEAVE	68	988	-	352	-	-	-	-	-	-	-
	270-800000-721000	FICA/MEDICARE - CITY SHARE	2,215	2,284	-	1,500	-	-	-	-	-	-	-
	270-800000-723000	VISION CARE	60	156	-	72	-	-	-	-	-	-	-
	270-800000-724000	LIFE, WORK COMP, UNEMPLOYMENT	418	450	644	504	-	-	-	-	-	-	-
	270-800000-725604	DENTAL & HEALTH BENEFITS	7,085	6,339	-	4,475	-	-	-	-	-	-	-
	270-800000-728000	RETIREMENT PLANS (CITY SHARE)	4,042	4,295	-	2,779	-	-	-	-	-	-	-
	270-800000-728001	RETIREMENT HEALTH SAVINGS	613	905	-	506	-	-	-	-	-	-	-
	270-800000-731000	MATERIALS & SUPPLIES	8	-	-	3	-	-	-	250	250	250	250
	270-800000-735000	DUES & SUBSCRIPTIONS	250	-	-	83	-	-	-	-	-	-	-
	270-800000-746000	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	1,000	1,000	1,000	1,000
	270-800000-748000	CONFERENCES & TRAINING	-	-	-	-	-	-	-	500	500	500	500
	270-800000-749000	CONTRACTUAL SERVICES	1,398	1,380	6,927	3,235	806	694	1,500	3,500	1,500	1,500	1,500
	270-800000-851000	MVP EQUIPMENT RENTAL	-	-	9	3	56	44	100	-	100	100	100
INDUSTRIAL PARK FUND TOTAL EXPENDITURES			46,427	47,067	7,580	33,691	862	738	1,600	5,250	3,350	3,350	3,350

FUND BALANCE

Unassigned Fund Balance @ 7/1/12	(392,279)
12/13 Revenues	560,859
12/13 Expenditures	(200,848)
Non-spendable Fund Balance Adjustment	-
Fund Balance @ 6/30/13	(32,268)
+ Budgeted 13/14 Revenues	654,600
- Budgeted 13/14 Expenditures	(622,195)
Projected Fund Balance @ 6/30/14	137
+ Budgeted 14/15 Revenues	330,700
- Budgeted 14/15 Expenditures	(330,690)
Projected Fund Balance @ 6/30/15	147

CASH ON HAND

Cash-on-hand @ 6/30/13	174,171
+ Budgeted 13/14 Revenues	654,600
- Budgeted 13/14 Expenditures	(622,195)
Projected Cash-on-hand @ 6/30/14	206,576
+ Budgeted 14/15 Revenues	330,700
- Budgeted 14/15 Expenditures	(330,690)
Projected Cash-on-hand @ 6/30/15	206,586

City of Charlotte
FY 2014/2015 Adopted Budget

Airport Fund
Revenue & Expenditure Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Total Revenues	\$ 560,859	\$ 769,550	\$ 654,600	\$ 330,700	-49.48%
Expenditures					
Airport Operations	198,951	792,670	622,195	330,690	-46.85%
Total Expenditures	\$ 198,951	\$ 792,670	\$ 622,195	\$ 330,690	-46.85%
Revenues Over (Under) Expenditures	\$ 361,908	\$ (23,120)	\$ 32,405	\$ 10	

Department 830 - Airport

Department Description

The Fitch H. Beach Municipal Airport property was donated to the City by Mr. Fitch H. Beach in 1944 and has provided aviation services to the area ever since. As a local General Aviation airport, it serves the community and region as part of the federal, state and local transportation network.

The City of Charlotte provides both outside and enclosed hangar storage for a variety of aircraft, as well as fuel sales at the airfield. The city also provides terminal and hangar space for a Fixed Base Operation that provides aircraft maintenance services, aircraft rental and flight training.

Beach Airport is used by hobby fliers, as well as private business and commercial pilots and their aircraft. It is also a focal point of the Celebrate Charlotte Festival with hot air balloon activities, the Lions Club Pancake Breakfast and Father's Day Fly-In are located there each June.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 2,356	\$ 3,670	\$ 3,710	\$ 4,290
Commodities/Contractual	159,006	139,000	163,461	165,000
Capital Outlay	37,589	650,000	455,024	5,000
Debt Payments	-	-	-	156,400
Department Total	\$ 198,951	\$ 792,670	\$ 622,195	\$ 330,690

Personnel Summary

DPW Labor	0.4%	0.3%	0.3%	0.3%
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Operating Needs

Department 800 - Economic Development

Professional Services

Airport Manager	\$ 10,000
Mead & Hunt	<u>1,500</u>

Total	\$ 11,500
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Contractual Services

Mowing	\$ 5,500
AWOS - Operations & Maintenance	3,000
Weed Control	1,200
Plumbing, Heating & Electrical Repairs	1,000
Solid Waste Disposal	900
Pest Control	275
Annual Backflow Certification	<u>125</u>

Total	\$ 12,000
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Capital Outlay - Improvements

New Roof - Maintenance Hangar	\$ 5,000
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**CITY OF CHARLOTTE
AIRPORT FUND REVENUES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
280	280-000000-439004	FEDERAL GRANT - FAA	-	-	393,159	131,053	-	135,000	135,000	-	166,000
	280-000000-444000	AIRPORT HANGER RENT	16,193	15,471	16,769	16,144	8,594	17,906	26,500	18,000	41,000
	280-000000-592000	FUEL SALES	71,670	116,781	103,281	97,244	61,652	42,348	104,000	100,000	104,000
	280-000000-593000	RENT EARNED-CITY PROPERTY	5,581	8,433	1,550	5,188	600	900	1,500	1,550	1,500
	280-000000-596000	SUNDRY REVENUE	-	44	1,100	381	470	30	500	-	200
	280-000000-605101	CONTRIBUTION FROM GENERAL FUND	30,000	54,254	45,000	43,085	-	67,000	67,000	-	18,000
	280-000000-606000	LOAN PROCEEDS	30,000	54,254	-	28,085	-	320,100	320,100	650,000	-
AIRPORT FUND TOTAL REVENUES			153,444	249,237	560,859	321,180	71,316	583,284	654,600	769,550	330,700

CITY OF CHARLOTTE
AIRPORT FUND EXPENDITURES
FY 2014/2015

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
AIRPORT OPERATIONS	280-830000-706000	CITY LABOR - DPW	2,615	2,198	2,130	2,314	414	2,586	3,000	3,000	3,500	3,500	3,500
	280-830000-721000	FICA/MEDICARE - CITY SHARE	199	169	166	178	32	218	250	250	300	300	300
	280-830000-722000	ICMA - CITY SHARE	-	22	48	23	10	40	50	10	50	50	50
	280-830000-728000	RETIREMENT PLANS (CITY SHARE)	294	288	12	198	56	354	410	410	440	440	440
	280-830000-731000	MATERIALS & SUPPLIES	692	880	1,471	1,014	54	146	200	1,000	200	200	200
	280-830000-734000	GASOLINE & OIL	67,630	112,973	100,941	93,848	60,525	39,475	100,000	80,000	100,000	100,000	100,000
	280-830000-741000	MAINTENANCE - EQ/BLDG/GRNDS	-	1,659	1,525	1,061	100	1,900	2,000	2,000	5,000	5,000	5,000
	280-830000-743000	TAXES	1,078	1,090	759	976	760	440	1,200	1,200	1,200	1,200	1,200
	280-830000-744000	TELEPHONE & INTERNET	727	2,467	2,485	1,893	1,105	1,000	2,105	2,500	2,100	2,100	2,100
	280-830000-745000	UTILITIES	12,928	13,315	14,288	13,510	6,037	7,000	13,037	12,000	15,000	15,000	15,000
	280-830000-746000	PROFESSIONAL SERVICES	14,033	16,793	15,539	15,455	11,235	4,500	15,735	11,500	11,500	11,500	11,500
	280-830000-747000	INSURANCE & BONDS	8,286	8,542	6,044	7,624	-	7,500	7,500	7,500	7,500	7,500	7,500
	280-830000-749000	CONTRACTUAL SERVICES	14,136	11,108	6,678	10,641	4,936	7,000	11,936	12,000	12,000	12,000	12,000
	280-830000-851000	MVP EQUIPMENT RENTAL	5,295	5,377	3,470	4,714	1,248	3,500	4,748	5,500	5,500	5,500	5,500
	280-830000-862000	CAP. OUTLAY-IMPROVEMENTS		415,556	37,589	226,573	397,728	57,296	455,024	650,000	5,000	5,000	5,000
	280-830000-865000	CAP. OUTLAY - COMPUTER EQUIP	15	-	-	5	-	-	-	-	-	-	-
	260-800000-871000	PRINCIPAL	-	-	-	-	-	-	-	-	150,000	150,000	150,000
	260-800000-872000	INTEREST EXPENSE	-	2,100	1,897	1,332	-	-	-	-	6,400	6,400	6,400
	280-830000-972000	SUNDRY	3,708	5,898	5,806	5,137	3,882	1,118	5,000	3,800	5,000	5,000	5,000
AIRPORT FUND TOTAL EXPENDITURES			131,635	600,435	200,848	386,497	488,122	134,073	622,195	792,670	330,690	330,690	330,690

FUND BALANCE

	Fund Balance @ 6/30/13	-
+	Budgeted 13/14 Revenues	69,780
-	Budgeted 13/14 Expenditures	<u>(69,780)</u>
	Projected Fund Balance @ 6/30/14	-
+	Budgeted 14/15 Revenues	71,870
-	Budgeted 14/15 Expenditures	<u>(71,870)</u>
	Projected Fund Balance @ 6/30/15	-

CASH ON HAND

	Cash-on-hand @ 6/30/13	-
+	Budgeted 13/14 Revenues	69,780
-	Budgeted 13/14 Expenditures	<u>(69,780)</u>
	Projected Cash-on-hand @ 6/30/14	-
+	Budgeted 14/15 Revenues	71,870
-	Budgeted 14/15 Expenditures	<u>(71,870)</u>
	Projected Cash-on-hand @ 6/30/15	-

City of Charlotte
FY 2014/2015 Adopted Budget

Building Authority Bond Fund
Revenue & Expenditure Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Total Revenues	\$ 72,660	\$ 69,780	\$ 69,780	\$ 71,870	3.00%
Expenditures					
Debt Service	72,660	69,780	69,780	71,870	3.00%
Total Expenditures	\$ 72,660	\$ 69,780	\$ 69,780	\$ 71,870	3.00%
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	

Department 826 - Debt Service

Department Description

This Fund serves as the debt fund for payment of the 2001 Building Authority Transportation Bonds issued to cover \$735,000 of construction costs for a new DPW facility and renovations to the existing structure.

Each year, this fund receives operating transfers from the Water & Sewer Fund and General Fund to cover the annual debt payments and paying agent fees.

The General Fund is responsible for 67% of the annual required debt payments. The Water & Sewer Fund covers the remaining 33%.

Budget Summary

	FY 12/13 Actual		FY 13/14 Adopted Budget		FY 13/14 Projected Actual		FY 14/15 Adopted Budget	
<u>Expenditures</u>								
Principal & Interest	\$	72,385	\$	69,505	\$	69,505	\$	71,570
Fees		275		275		275		300
Department Total	\$	72,660	\$	69,780	\$	69,780	\$	71,870

**CITY OF CHARLOTTE
BUILDING AUTHORITY BOND FUND REVENUES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
311	311-000000-600000	REIMBURSEMENTS	-	-	23,976	7,992	11,514	11,516	23,030	23,030	23,720
	311-000000-605101	CONTRIBUTION FROM GENERAL FUND	45,255	45,542	48,684	46,494	23,400	23,350	46,750	46,750	48,150
	311-000000-605510	CONTRIBUTION FROM W & S FUND	22,290	22,426	-	14,905	-	-	-	-	-
BUILDING AUTHORITY BOND FUND TOTAL REVENUES			67,545	67,968	72,660	69,391	34,914	34,866	69,780	69,780	71,870

CITY OF CHARLOTTE
BUILDING AUTHORITY BOND FUND EXPENDITURES
FY 2014/2015

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
DEBT SERVICE	311-826000-871000	PRINCIPAL	50,000	55,000	60,000	55,000	-	60,000	60,000	60,000	65,000	65,000	65,000
	311-826000-872000	INTEREST EXPENSE	17,270	14,970	12,385	14,875	4,753	4,752	9,505	9,505	6,570	6,570	6,570
	311-826000-873000	PAYING AGENT FEES	275	275	275	275	138	137	275	275	300	300	300
BUILDING AUTHORITY BOND FUND TOTAL EXPENDITURES			67,545	70,245	72,660	70,150	4,891	64,889	69,780	69,780	71,870	71,870	71,870

FUND BALANCE

	Fund Balance @ 6/30/13	-
+	Budgeted 13/14 Revenues	72,835
-	Budgeted 13/14 Expenditures	<u>(72,835)</u>
	Projected Fund Balance @ 6/30/14	-
+	Budgeted 14/15 Revenues	74,640
-	Budgeted 14/15 Expenditures	<u>(74,640)</u>
	Projected Fund Balance @ 6/30/15	-

CASH ON HAND

	Cash-on-hand @ 6/30/13	-
+	Budgeted 13/14 Revenues	72,835
-	Budgeted 13/14 Expenditures	<u>(72,835)</u>
	Projected Cash-on-hand @ 6/30/14	-
+	Budgeted 14/15 Revenues	74,640
-	Budgeted 14/15 Expenditures	<u>(74,640)</u>
	Projected Cash-on-hand @ 6/30/15	-

City of Charlotte
FY 2014/2015 Adopted Budget

MI Transportation Bond Fund
Revenue & Expenditure Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Total Revenues	\$ 75,865	\$ 72,835	\$ 72,835	\$ 74,640	2.48%
Expenditures					
Debt Service	75,865	72,835	72,835	74,640	2.48%
Total Expenditures	\$ 75,865	\$ 72,835	\$ 72,835	\$ 74,640	2.48%
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	

Department 826 - Debt Service

Department Description

This Fund serves as the debt fund for payment of the 2001 Michigan Transportation Bonds issued to cover \$775,000 of construction costs for street resurfacing.

Each year, this fund receives operating transfers from the Major Street Fund and Local Street Fund to cover the annual debt payments and paying agent fees.

The Major Street Fund is responsible for 60% of the annual required debt payments. The Local Street Fund covers the remaining 40%.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted Budget		Projected Actual		Adopted Budget	
<u>Expenditures</u>								
Principal & Interest	\$	75,590	\$	72,560	\$	72,560	\$	74,340
Fees		275		275		275		300
Department Total	\$	75,865	\$	72,835	\$	72,835	\$	74,640

CITY OF CHARLOTTE
MICHIGAN TRANSPORTATION BOND FUND REVENUES
FY 2014/2015

			Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
312											
	312-000000-605202	CONTRIBUTION FROM MAJOR STREET	45,828	44,151	45,520	45,166	21,852	21,848	43,700	43,700	44,790
	312-000000-605203	CONTRIBUTION FROM LOCAL STREET	30,552	29,478	30,345	30,125	14,568	14,567	29,135	29,135	29,850
BUILDING AUTHORITY BOND FUND TOTAL REVENUES			76,380	73,629	75,865	75,291	36,420	36,415	72,835	72,835	74,640

CITY OF CHARLOTTE
MICHIGAN TRANSPORTATION BOND FUND EXPENDITURES
FY 2014/2015

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
DEBT SERVICE	312-826000-871000	PRINCIPAL	55,000	55,000	60,000	56,667	60,000	-	60,000	60,000	65,000	65,000	65,000
	312-826000-872000	INTEREST EXPENSE	21,105	18,437	15,590	18,377	12,560	-	12,560	12,560	9,340	9,340	9,340
	312-826000-873000	PAYING AGENT FEES	275	275	275	275	138	137	275	275	300	300	300
BUILDING AUTHORITY BOND FUND TOTAL EXPENDITURES			76,380	73,712	75,865	75,319	72,698	137	72,835	72,835	74,640	74,640	74,640

FUND BALANCE

Fund Balance @ 6/30/13	22,402
+ Budgeted 13/14 Revenues	201,650
- Budgeted 13/14 Expenditures	<u>(203,276)</u>
Projected Fund Balance @ 6/30/14	20,776
+ Budgeted 14/15 Revenues	199,500
- Budgeted 14/15 Expenditures	<u>(204,565)</u>
Projected Fund Balance @ 6/30/15	15,711

CASH ON HAND

Cash-on-hand @ 6/30/13	22,402
+ Budgeted 13/14 Revenues	201,650
- Budgeted 13/14 Expenditures	<u>(203,276)</u>
Projected Cash-on-hand @ 6/30/14	20,776
+ Budgeted 14/15 Revenues	199,500
- Budgeted 14/15 Expenditures	<u>(204,565)</u>
Projected Cash-on-hand @ 6/30/15	15,711

City of Charlotte
FY 2014/2015 Adopted Budget

2008 Facility Building & Site Bond Fund
Revenue & Expenditure Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Total Revenues	\$ 191,479	\$ 200,000	\$ 201,650	\$ 199,500	-1.07%
Expenditures					
Debt Service	201,781	203,276	203,276	204,565	0.63%
Total Expenditures	\$ 201,781	\$ 203,276	\$ 203,276	\$ 204,565	0.63%
Revenues Over (Under) Expenditures	\$ (10,302)	\$ (3,276)	\$ (1,626)	\$ (5,065)	

Department 826 - Debt Service

Department Description

This fund serves as the debt fund for payment of the 2008 Facility Building & Site Bonds issued to cover \$3,000,000 of construction costs for the west side fire station construction and city hall improvements.

This fund receives property tax revenue from a voter approved debt millage which covers the annual debt payments and paying agent fees.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted		Projected		Adopted	
			Budget		Actual		Budget	
<u>Expenditures</u>								
Principal & Interest	\$	201,281	\$	202,776	\$	202,776	\$	204,065
Fees		500		500		500		500
Department Total	\$	201,781	\$	203,276	\$	203,276	\$	204,565

CITY OF CHARLOTTE
2008 FACILITY BUILDING & SITE BOND FUND REVENUES
FY 2014/2015

			Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
330											
	330-000000-411000	CURRENT PROPERTY TAXES	182,818	188,673	191,479	187,657	199,996	1,654	201,650	200,000	199,500
BUILDING AUTHORITY BOND FUND TOTAL REVENUES			182,818	188,673	191,479	187,657	199,996	1,654	201,650	200,000	199,500

CITY OF CHARLOTTE
2008 FACILITY BUILDING & SITE BOND FUND EXPENDITURES
FY 2014/2015

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
DEBT SERVICE	330-826000-871000	PRINCIPAL	65,000	75,000	85,000	75,000	-	90,000	90,000	90,000	95,000	95,000	95,000
	330-826000-872000	INTEREST EXPENSE	122,056	119,375	116,281	119,237	56,388	56,388	112,776	112,776	109,065	109,065	109,065
	330-826000-873000	PAYING AGENT FEES	500	500	500	500	-	500	500	500	500	500	500
BUILDING AUTHORITY BOND FUND TOTAL EXPENDITURES			187,556	194,875	201,781	194,737	56,388	146,888	203,276	203,276	204,565	204,565	204,565

FUND BALANCE

	Net Assets @ 6/30/13	38,021
+	Budgeted 13/14 Revenues	75,400
-	Budgeted 13/14 Expenses	<u>(81,580)</u>
	Projected Net Assets @ 6/30/14	31,841
+	Budgeted 14/15 Revenues	74,250
-	Budgeted 14/15 Expenses	<u>(86,650)</u>
	Projected Net Assets @ 6/30/15	19,441

CASH ON HAND

	Cash-on-hand @ 6/30/13	36,744
+	Budgeted 13/14 Revenues	75,400
-	Budgeted 13/14 Expenses	<u>(81,580)</u>
+	Projected Cash-on-hand @ 6/30/14	30,564
-	Budgeted 14/15 Revenues	74,250
	Budgeted 14/15 Expenses	<u>(86,650)</u>
	Projected Cash-on-hand @ 6/30/15	18,164

City of Charlotte
FY 2014/2015 Adopted Budget

Recycling Fund
Revenue & Expenditure Summary

	FY 11/12 Actual	FY 12/13 Adopted Budget	FY 12/13 Projected Actual	FY 13/14 Adopted Budget	% Change
Total Revenues	\$ 59,929	\$ 67,460	\$ 75,400	\$ 74,250	-1.53%
Expenditures					
Recycling Services	53,540	74,710	71,580	75,650	5.69%
Interfund Transfers	10,000	10,000	10,000	11,000	
Total Expenditures	\$ 63,540	\$ 84,710	\$ 81,580	\$ 86,650	6.21%
Revenues Over (Under) Expenditures	\$ (3,611)	\$ (17,250)	\$ (6,180)	\$ (12,400)	

Department 841 - Hall Street Recycling Center

Department Description

This fund provides for the continuance of a recycling drop off center at Hall Street for the City of Charlotte, Eaton Township, Carmel Township, Chester Township and Benton Township. The Charlotte Area Recycling Authority (CARA) provides a recycling alternative for the Charlotte area residents and businesses by coordinating acceptable recyclables with reliable markets. CARA provides educational opportunities through use of flyers, on-site instruction and demonstrations.

The Recycling Center is staffed by a maximum of twelve part-time City employees.

Budget Summary

	FY 11/12 Actual	FY 12/13 Adopted Budget	FY 12/13 Projected Actual	FY 13/14 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 29,999	\$ 45,210	\$ 40,680	\$ 51,950
Commodities/Contractual	23,541	29,500	30,900	23,700
Department Total	\$ 53,540	\$ 74,710	\$ 71,580	\$ 75,650

Personnel Summary

Part-time Coordinator (\$12/hr)	1	1	1	1
Part-time Lead Worker (\$9.00/hr)	1	1	1	1
Part-time Worker (\$7.40/hr)	10	10	10	10

Operating Needs

Department 841 - Hall Street Recycling Center

Contractual Services

Solid Waste Disposal	\$ 3,000
Trailer Repairs	3,000
Forklift Repairs	1,500
Grass Cutting	900
Misc	<u>600</u>

Total \$ 9,000

Department 841 - Hall Street Recycling Center

Capital Outlay- Equipment

Storage Container	\$ 4,000
Forklift Tires	<u>600</u>

Total \$ 4,600

Department 999 - Contributions To Other Funds

Department Description

This department provides for the movement of funds from one City fund to another.

The Recycling Fund incurs a benefit from items budgeted for and charged to the General Fund. Through an agreement with CARA the Recycling Fund reimburses the General Fund for a percentage of these charges, limited to 15% of operating expenses

Budget Summary

	FY 11/12 Actual		FY 12/13 Adopted Budget		FY 12/13 Projected Actual		FY 13/14 Adopted Budget	
<u>Expenditures</u>								
Interfund Transfers	\$	10,000	\$	10,000	\$	10,000	\$	11,000
Department Total	\$	10,000	\$	10,000	\$	10,000	\$	11,000

**CITY OF CHARLOTTE
RECYCLING FUND REVENUES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
500	500-000000-438000	COUNTY/LOCAL GRANTS	23,076	21,424	18,901	21,134	13,349	21,601	34,950	20,000	30,000
	500-000000-501000	INTEREST INCOME	62	43	12	39	-	50	50	60	50
	500-000000-594000	GAIN/LOSS ON SALE OF ASSETS	-	-	-	-	400	-	400	-	-
	500-000000-595000	SALE OF RECYCLABLE MATERIAL	47,132	50,384	36,712	44,743	12,448	23,552	36,000	44,000	40,000
	500-000000-596000	SUNDRY REVENUE	1,649	-	4,304	1,984	2,587	1,413	4,000	3,400	4,200
RECYCLING FUND TOTAL REVENUES			71,919	71,851	59,929	67,900	28,784	46,616	75,400	67,460	74,250

**CITY OF CHARLOTTE
RECYCLING FUND EXPENDITURES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
HALL STREET RECYCLING CENTER	500-841000-706000	CITY LABOR - DPW	3,724	1,013	966	1,901	864	436	1,300	1,500	1,300	1,300	1,300
	500-841000-707000	PART-TIME STAFF WAGES	23,650	28,404	25,543	25,866	17,034	17,966	35,000	38,500	45,000	45,000	45,000
	500-841000-721000	FICA/MEDICARE - CITY SHARE	2,092	2,251	2,030	2,124	1,370	1,430	2,800	3,000	3,600	3,600	3,600
	500-841000-722000	ICMA - CITY SHARE	-	7	22	10	13	7	20	10	50	50	50
	500-841000-724000	LIFE, WORK COMP, UNEMPLOYMENT	418	450	1,418	762	(140)	1,500	1,360	2,200	2,000	2,000	2,000
	500-841000-728000	RETIREMENT PLANS (CITY SHARE)	436	135	20	197	126	74	200	-			
	500-841000-731000	MATERIALS & SUPPLIES	3,441	3,315	2,934	3,230	2,001	1,299	3,300	3,500	3,500	3,500	3,500
	500-841000-745000	UTILITIES	1,692	1,858	2,082	1,877	952	1,148	2,100	2,100	2,100	2,100	2,100
	500-841000-747000	INSURANCE & BONDS	1,669	1,983	2,274	1,975	-	2,400	2,400	2,700	2,400	2,400	2,400
	500-841000-749000	CONTRACTUAL SERVICES	11,032	10,721	11,509	11,087	6,234	5,766	12,000	15,000	9,000	9,000	9,000
	500-841000-851000	MVP EQUIPMENT RENTAL	6,268	1,336	742	2,782	690	810	1,500	2,000	2,000	2,000	2,000
	500-841000-864000	CAPITAL OUTLAY - EQUIPMENT	30,289	4,015	4,000	12,768	9,500	-	9,500	4,000	4,600	4,600	4,600
	500-841000-972000	SUNDRY	200	225	-	142	-	100	100	200	100	100	100
HALL STREET RECYCLING CENTER			84,911	55,713	53,540	64,721	38,644	32,936	71,580	74,710	75,650	75,650	75,650
CONTRIBUTIONS TO OTHER FUNDS	500-999000-859101	CONTRIB. TO GENERAL FUND	7,040	7,200	10,000	8,080	4,998	5,002	10,000	10,000	11,000	11,000	11,000
CONTRIBUTIONS TO OTHER FUNDS			7,040	7,200	10,000	8,080	4,998	5,002	10,000	10,000	11,000	11,000	11,000
RECYCLING FUND TOTAL EXPENDITURES			91,951	62,913	63,540	72,801	43,642	37,938	81,580	84,710	86,650	86,650	86,650

NET ASSETS

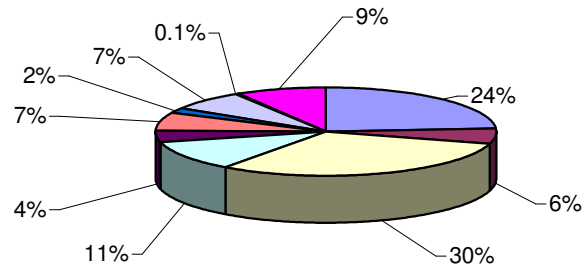
Net Assets @ 6/30/13	12,431,087
+ Budgeted 13/14 Revenues	3,395,252
- Budgeted 13/14 Expenses	(3,963,276)
+ Bond Principal Payments	<u>375,000</u>
Projected Net Assets @ 6/30/14	12,238,063
+ Budgeted 14/15 Revenues	3,400,000
- Budgeted 14/15 Expenses	(4,832,400)
+ Bond Principal Payments	<u>390,000</u>
Projected Net Assets @ 6/30/15	11,195,663

CASH ON HAND

Cash-on-hand @ 6/30/13	1,115,945
+ Budgeted 13/14 Revenues	3,395,252
- Budgeted 13/14 Expenses	(3,963,276)
+ Non-cash Depreciation Expense	<u>641,000</u>
Projected Cash-on-hand @ 6/30/14	1,188,921
+ Budgeted 14/15 Revenues	3,400,000
- Budgeted 14/15 Expenses	(4,832,400)
+ Non-cash Depreciation Expense	<u>613,000</u>
Projected Cash-on-hand @ 6/30/15	369,521

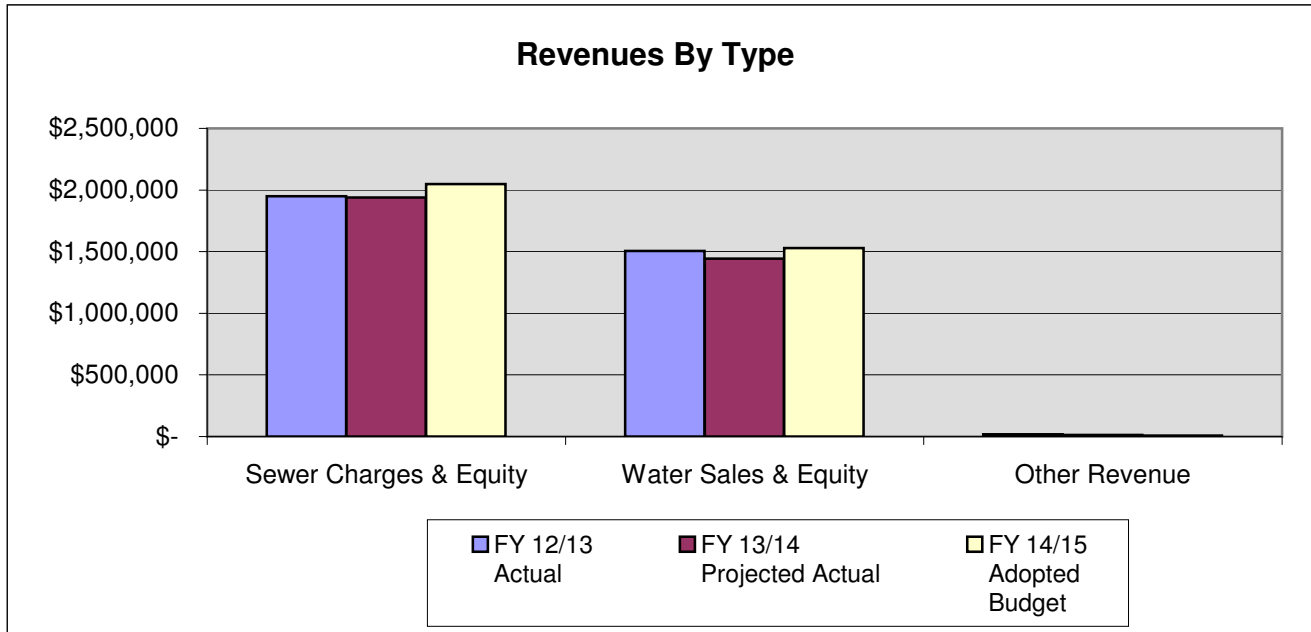
	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Total Revenues	\$ 3,470,862	\$ 3,584,775	\$ 3,395,252	\$ 3,584,775	5.58%
Expenditures					
Sewer Administration	1,142,688	1,073,400	1,104,770	1,057,920	-4.24%
Sewer Collection	191,468	256,199	258,414	254,250	-1.61%
Sewer Treatment	414,192	635,600	613,270	1,358,780	121.56%
Water Administration	438,471	426,580	428,189	492,070	14.92%
Water Distribution	147,849	158,600	176,454	183,830	4.18%
Water Production & Operation	319,469	412,900	392,665	290,140	-26.11%
Sewer Extension, Repl. & Rep.	24,130	24,250	41,142	89,170	116.74%
Water Extension, Repl. & Rep.	52,157	202,100	188,020	326,940	73.89%
Wellhead Protection	3,021	2,300	2,300	2,300	0.00%
Interfund Transfers	379,000	383,000	383,000	387,000	1.04%
Total Expenditures	\$ 3,112,445	\$ 3,574,929	\$ 3,588,224	\$ 4,442,400	23.80%
Revenues Over (Under) Expend.	\$ 358,417	\$ 9,846	\$ (192,972)	\$ (857,625)	

FY 12/13 Adopted Budget Expenditures By Type



Sewer Administration	Sewer Collection	Sewer Treatment
Water Administration	Water Distribution	Water Production & Operation
Sewer Extension, Repl. & Rep.	Water Extension, Repl. & Rep.	Wellhead Protection
Interfund Transfers		

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Revenues By Type					
Sewage Charges	\$ 1,944,182	\$ 2,039,500	\$ 1,936,500	\$ 2,039,500	5.32%
Sewer Equity Charges	5,150	8,500	4,000	8,500	112.50%
Water Sales	1,502,614	1,524,500	1,440,200	1,524,500	5.85%
Water Equity Charges	1,962	4,500	2,500	4,500	80.00%
Intergovernmental	11,902	1,275	1,052	1,275	21.20%
Interest Income	440	1,000	500	1,000	100.00%
Other Revenue	4,612	5,500	10,500	5,500	-47.62%
Total Revenue	\$ 3,470,862	\$ 3,584,775	\$ 3,395,252	\$ 3,584,775	5.58%



Department 610 - Sewer Administration

Department Description

The Administration department is responsible for supervisory and management making decisions for the wastewater treatment facility. Administration costs are also charged to the Water Department (Department 640), since much of the activity involves both departments.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 373,372	\$ 306,100	\$ 337,822	\$ 325,530
Commodities/Contractual	769,316	1,142,300	1,141,948	1,122,390
Debt Principal Payment	-	(375,000)	(375,000)	(390,000)
Department Total	\$ 1,142,688	\$ 1,073,400	\$ 1,104,770	\$ 1,057,920

Personnel Summary

DPW Director	20%	20%	20%	20%
DPW Foreman	25%	25%	25%	25%
WWTP Superintendent	50%	50%	50%	50%
WWTP Asst. Superintendent	80%	80%	80%	80%
DPW Secretary	35%	35%	35%	35%

Operating Needs

Department 610 - Sewer Administration

Professional Services

Legal/Engineering - General	\$ 9,000
W. Fourth St. Sewer Design	<u>9,000</u>

Total \$ 18,000

Capital Outlay - Computer Equipment

General IT Items	\$ 3,430
Computer	1,250
Miscellaneous	<u>1,000</u>

Total \$ 5,680

Debt Service

2005 W&S Refunding Bonds (Principal)	\$ 390,000
2005 W&S Refunding Bonds (Interest)	<u>191,310</u>

Total \$ 581,310

Department 620 through 630 - Sewer Collection

Department Description

The purpose of the collection system is to collect and consolidate waste from homes, business and industry and to transport the waste to the Wastewater Treatment Plant for further treatment prior to discharge into the receiving stream. The collection system consists of approximately 38 miles of sewer mains, 500 manholes and 8 sewage lift stations. Much of the sewage collection system flows by gravity, while other areas flow to sewage pump stations where the sewage is pumped to a higher elevation where it flows by gravity to the main pumping station. The main pumping station receives the entire flow contribution from the community and pumps this flow to the wastewater treatment plant for processing. This department also provides for the repair and maintenance of sewer mains, service connections, sewer manholes and sewage lift stations.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 64,575	\$ 81,199	\$ 79,833	\$ 81,250
Commodities/Contractual	126,893	175,000	178,581	173,000
Department Total	\$ 191,468	\$ 256,199	\$ 258,414	\$ 254,250

Personnel Summary

DPW Labor	11.6%	11.8%	11.5%	11.9%
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Operating Needs

Department 622 - Sewer Maintenance Services

Contractual Services

Miscellaneous Items	\$	500
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Department 623 - Day Lift Station

Contractual Services

Permanent Standby Generator	\$	40,000
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Mission	\$	350
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Mowing		<u>350</u>
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Total	\$	40,700
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Department 624 - Reynolds Lift Station

Contractual Services

Miscellaneous Items	\$	1,500
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Mission		350
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Mowing		<u>300</u>
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Total	\$	2,150
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Department 625 - Meijer Lift Station

Contractual Services

Omni	\$	300
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Mowing		<u>300</u>
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Total	\$	600
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Department 626 - Lansing Lift Station

Contractual Services

Miscellaneous Items	\$	2,050
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NuSystems Odor Control		1,700
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Mowing		900
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Cellular Alarm		<u>350</u>
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Total	\$	5,000
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Operating Needs

Department 627 - Beech Lift Station

Contractual Services

Mission	\$	350
Mowing		<u>350</u>

Total	\$	700
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Department 628 - Tirrell Lift Station

Contractual Services

Odor Control	\$	5,000
Miscellaneous Items		<u>1,550</u>
UST Testing		350
UST Reg		<u>100</u>

Total	\$	7,000
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Department 629 - Chad Lift Station

Contractual Services

Miscellaneous Items	\$	1,350
Cellular Alarm		350
Mowing		<u>300</u>

Total	\$	2,000
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Department 630 - Northway Lift Station

Contractual Services

Mission	\$	500
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Department 631 and 632 - Sewer Treatment

Department Description

The upgraded Charlotte Wastewater Treatment Plant was completed and placed into operation in March 1, 2002. The plant is designed with the capacity to treat an influent of 1.80 million gallons per day. During the fiscal year of 11/12 the treatment plant received an influent flow of 293.757 million gallons of sewage, this equates to a daily average flow of 0.805 million gallons per day. Staffing of the department consists of the Superintendent, Assistant Superintendent and four operators. Three individual operators are licensed by the Michigan Department of Environmental Quality (MDEQ) to operate treatment facilities in the State of Michigan. The primary function of this department is to insure the safe and efficient operation of the treatment facility and to comply with requirements mandated by the United States Environmental Protection Agency (USEPA) and the Michigan Department of Natural of Environmental Quality (MDEQ).

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 139,724	\$ 169,300	\$ 167,270	\$ 160,980
Commodities/Contractual	274,468	466,300	446,000	1,197,800
Department Total	\$ 414,192	\$ 635,600	\$ 613,270	\$ 1,358,780

Personnel Summary

DPW Labor	25.2%	24.5%	24.3%	23.6%
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Operating Needs

Department 631 - WWTP Operations

Professional Services

UV Construction Engineering	\$ 35,000
Various Digester Projects	10,000
WWTP Electrical Assessment and Labeling	8,000
Clarifier Project	5,000
Miscellaneous Items	<u>4,000</u>

Total \$ 62,000

Contractual Services

Paint Primary Clarifiers #2 and #3	\$ 70,000
Repair and Paint Digester Covers	60,000
Miscellaneous Services	21,550
Biosolids App	21,000
Replace Digester Gas Handling Equipment	20,000
Digester Building Water Recirc. System Repairs	7,500
Annual Calibrations	1,500
UST Tank Test	350
UST Tank Reg	<u>100</u>

Total \$ 202,000

Capital Outlay- Equipment

UV Disinfection System	\$ 500,000
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Department 632 - W.W.T.P Bldg. & Yard Maintenance

Contractual Services

Pole Barn	\$ 50,000
Miscellaneous Services	3,900
Mowing	3,000
Waste Removal	<u>1,600</u>

Total \$ 58,500

Department 640 - Water Administration

Department Description

The current City of Charlotte water system originated in 1886 with many expansions and improvements taking place through the years. The water system is divided into three primary areas; Administration; Power and Pumping; and Distribution.

The Administration is responsible for the supervisory and policy decisions of the City's water and sewer operations. Administration costs are also charged to the sewer department (Department 610), since much of the activity involves both departments.

Presently, four staff persons are certified by the Michigan Department of Environmental Quality (MDEQ) to operate the water plant. The Water Department pumped over 332.0084 million gallons of water in 11/12. Annually, there is more water pumped than billed. This loss is due to fire fighting and fire training use, flushing of the system twice each year, breaks, leakage in the system and inoperative and inefficient meters. Accurate meter reading provides the financial means of support for the water and sewer systems. Therefore, it is important to reduce losses and increase efficiency in this area.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 236,664	\$ 220,580	\$ 222,989	\$ 244,950
Commodities/Contractual	201,807	206,000	205,200	247,120
 Department Total	 \$ 438,471	 \$ 426,580	 \$ 428,189	 \$ 492,070

Personnel Summary

DPW Director	20%	20%	20%	20%
DPW Foreman	25%	25%	25%	25%
WWTP Superintendent	50%	50%	50%	50%
WWTP Asst. Superintendent	20%	20%	20%	20%
DPW Secretary	35%	35%	35%	35%

Operating Needs

Department 640 - Water Administration

Professional Services

Water Reliability Study	\$ 25,000
Legal and GIS Services	10,000
W. Fourth Street Watermain Replacement	<u>10,000</u>

Total	\$ 45,000
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Department 650 through 654 - Water Distribution

Department Description

The water distribution system is a network of pipes of various sizes, two water towers with a capacity of 1,150,000 gallons, and three active pumping wells. This system distributes water throughout the community to domestic homes, commercial and industrial establishments, and fire protection. The City's water distribution system consists of approximately 52 miles of water mains, 780 valves, 470 water hydrants, and 3,575 service connections. Additional responsibilities include the Lead and Copper Testing Program, maintenance of water mains, maintenance of services, meter maintenance, backflow prevention and meter readings.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 74,679	\$ 83,800	\$ 92,254	\$ 102,030
Commodities/Contractual	73,170	74,800	84,200	81,800
Department Total	\$ 147,849	\$ 158,600	\$ 176,454	\$ 183,830

Personnel Summary

DPW Labor	13.4%	12.1%	13.3%	14.9%
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Department 661 and 662 - Water Production & Operation

Department Description

The Water Department pumps over 300 million gallons of water annually.

The City's lead and copper monitoring program, required by the Environmental Protection Agency and the Michigan Department of Natural Resources and Environment, began in 1997. The City's lead & copper levels remain acceptable. Presently, the City is treating the system with a blend of polyphosphate, which coats the interior of the piping preventing corrosion and releasing the lead and copper. With continued testing and monitoring of the system we will be able to determine if this process can adequately control copper levels.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 71,028	\$ 84,470	\$ 82,835	\$ 87,690
Commodities/Contractual	248,441	328,430	309,830	202,450
Department Total	\$ 319,469	\$ 412,900	\$ 392,665	\$ 290,140

Personnel Summary

DPW Labor	12.8%	12.1%	11.8%	12.6%
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Operating Needs

Department 661 - Water Production & Operation

Professional Services

AMEC Well Abandonment	\$ 40,000
SCADA Modifications and Updates	<u>10,000</u>

Total	\$ 50,000
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Contractual Services

Clean Screen on Well #5	\$ 15,000
Miscellaneous Repairs	8,500
DEQ Annual Fee	<u>2,500</u>

Total	\$ 26,000
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Department 662 - Building & Grounds Maintenance

Contractual Services

Miscellaneous	\$ 3,000
Mowing	<u>2,000</u>

Total	\$ 5,000
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Department 671 through 675 - Sewer Extention, Replacement & Repairs

Department Description

These departments account for the improvement, extension and replacement of the wastewater system within the City of Charlotte's service area. Expenditures for new services, including service connections, pump stations, treatment facilities, and equipment, routine repair, maintenance, and replacement of equipment are budgeted within these departments. Monies within these accounts are restricted to the above uses and may not be used for daily operations and maintenance of sewer facilities.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 289	\$ 2,700	\$ -	\$ 3,070
Commodities/Contractual	23,841	21,550	41,142	86,100
Department Total	\$ 24,130	\$ 24,250	\$ 41,142	\$ 89,170

Personnel Summary

DPW Labor	0.1%	0.4%	0.0%	0.5%
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Operating Needs

Department 673 - Sewer Replacement Mains
Contractual Services

West Fourth Street

\$ 65,000

Department 676 through 685 - Water Extention, Replacement & Repairs

Department Description

These departments account for the improvement, extension and replacement of the water system within the City of Charlotte's service area. Expenditures for new services, including service connections, meters, hydrants, mains, water tower and equipment, routine repair, maintenance, and replacement of equipment are budgeted within these departments. Monies within these accounts are restricted to the above uses and may not be used for daily operations and maintenance of water facilities.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 6,566	\$ 11,500	\$ 12,316	\$ 18,040
Commodities/Contractual	45,591	190,600	175,704	308,900
Department Total	\$ 52,157	\$ 202,100	\$ 188,020	\$ 326,940

Personnel Summary

DPW Labor	1.2%	1.7%	1.8%	2.7%
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Department 686 - Wellhead Protection

Department Description

Groundwater is pumped from three wells to provide the drinking water distributed through the City's distribution system. An underground sand and gravel formation called an aquifer provides the water for those wells. Water enters the aquifer by moving downward through the overlying soil.

High quality drinking water is an asset that we take for granted. In order to preserve the water quality into the future, the City, in conjunction with Eaton Township, has undertaken a program to identify and protect the source of our drinking water, the aquifer. The original Wellhead Protection Plan was completed in 2000 by Capital Consultants. In 2006, this plan was updated at no cost by the Michigan Rural Water Association through a federally funded program. Quarterly meetings are held with the Wellhead Protection Team.

This fund allows for the purchase of tools to help us protect our well field. The tools may include displays that we take to the schools and service clubs for education, and printing and publishing informational brochures. Also included is the work we are doing in conjunction with our Wellhead Protection Grant.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities/Contractual	3,021	2,300	2,300	2,300
Department Total	\$ 3,021	\$ 2,300	\$ 2,300	\$ 2,300

Personnel Summary

DPW Labor	0.0%	0.0%	0.0%	0.0%
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Operating Needs

Department 681 - Water Tower

Contractual Services

Interior Painting of North Tower	\$ 110,000
Miscellaneous Services	<u>3,000</u>

Total	\$ 113,000
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Department 682 - Water Replacement Mains

Contractual Services

West Fourth Street	\$ 110,000
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Department 686 - Wellhead Protection

Contractual Services

Miscellaneous Services	\$ 800
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Department 999 - Contributions to Other Funds

Department Description

This department provides for the movement of funds from one City fund to another.

Budget Summary

	FY 12/13		FY 13/14		FY 13/14		FY 14/15	
	Actual		Adopted Budget		Projected Actual		Adopted Budget	
<u>Expenditures</u>								
Interfund Transfers	\$	379,000	\$	383,000	\$	383,000	\$	387,000
Department Total	\$	379,000	\$	383,000	\$	383,000	\$	387,000

**CITY OF CHARLOTTE
WATER & SEWER FUND REVENUES
FY 2014/2015**

			Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
510	510-000000-437000	STATE GRANTS	-	-	9,826	3,275	-	-	-	-	-
	510-000000-437008	STATE GRANT - ABANDONED WELL	3,063	740	756	1,520	-	-	-	-	-
	510-000000-437661	STATE GRANT - WELLHEAD PROTECT	-	484	1,320	601	1,052	-	1,052	1,275	1,200
	510-000000-501000	INTEREST INCOME	876	1,038	440	785	40	460	500	1,000	600
	510-000000-502000	ASSESSMENT/LIEN INTEREST	-	-	-	-	-	-	-	-	-
	510-000000-551000	WATER-UTILITY BILLING	1,141,863	1,169,348	1,313,819	1,208,343	660,477	639,523	1,300,000	1,350,000	1,300,000
	510-000000-551001	WATER BILLING - SPRINKLING	46,542	41,388	81,352	56,427	39,426	3,574	43,000	75,000	42,000
	510-000000-552000	WATER SYSTEM EQUITY CHARGE	14,650	7,400	1,962	8,004	1,900	600	2,500	4,500	2,000
	510-000000-552001	WATER TAP FEE	-	4,623	-	1,541	-	-	-	1,500	1,500
	510-000000-553000	WATER - SALES TO CITY	42,832	79,282	76,404	66,173	36,192	33,008	69,200	69,200	77,400
	510-000000-554000	WATER - MISCELLANEOUS CHARGES	8,120	6,640	7,160	7,307	2,640	2,860	5,500	7,500	5,000
	510-000000-555000	WATER - METERS SOLD	3,275	2,778	2,899	2,984	685	515	1,200	3,500	1,500
	510-000000-556000	WATER-PENALTIES AND FINES	17,489	16,745	19,680	17,971	10,180	9,820	20,000	17,000	20,000
	510-000000-557000	WATER-SUNDRY	1,407	-	1,300	902	450	850	1,300	800	800
	510-000000-561000	SEWER-UTILITY BILLING	2,051,260	2,012,608	1,910,806	1,991,558	959,856	1,040,144	1,900,000	2,000,000	1,900,000
	510-000000-562000	SEWER SYSTEM EQUITY CHARGE	30,250	12,050	5,150	15,817	3,500	500	4,000	8,500	4,000
	510-000000-562001	SEWER TAP FEES	-	-	-	-	-	-	-	500	500
	510-000000-563000	SEWER-CLEANOUT & AUGERING	8,302	9,173	4,630	7,368	2,511	3,989	6,500	9,000	8,000
	510-000000-564000	SEWER-PENALTIES & FINES	31,319	29,958	28,746	30,008	14,481	15,519	30,000	30,000	30,000
	510-000000-594000	GAIN/LOSS ON SALE OF ASSETS	-	1,000	2,000	1,000	-	500	500	500	500
	510-000000-596000	SUNDRY REVENUE	19,814	13,545	2,612	11,990	5,979	4,021	10,000	5,000	5,000
WATER & SEWER FUND TOTAL REVENUES			3,421,062	3,408,800	3,470,862	3,433,575	1,739,369	1,755,883	3,395,252	3,584,775	3,400,000

CITY OF CHARLOTTE
WATER & SEWER FUND EXPENDITURES
FY 2014/2015

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
SEWER ADMINISTRATION	510-610000-703000	ADMINSTRATIVE SALARIES	106,595	108,099	106,021	106,905	33,768	74,292	108,060	108,060	109,400	109,400	109,400
	510-610000-704000	STAFF WAGES	10,014	10,690	10,061	10,255	5,262	7,558	12,820	12,820	12,980	12,980	12,980
	510-610000-707000	PART-TIME STAFF WAGES	-	670	4,579	-	1,683	2,317	4,000	4,000	-	-	-
	510-610000-710000	COMPENSATED ABSENCES	77,329	69,655	66,682	71,222	35,409	29,591	65,000	34,200	33,360	33,360	33,360
	510-610000-711000	LONGEVITY	8,493	8,982	8,179	8,551	8,322	-	8,322	7,400	8,000	8,000	8,000
	510-610000-712000	SPECIAL COMPENSATION	-	1,200	2,986	1,395	-	-	-	-	-	-	-
	510-610000-714000	UNUSED SICK & VACATION LEAVE	1,570	9,096	2,382	4,349	1,417	3,383	4,800	4,800	4,800	4,800	4,800
	510-610000-715000	HEALTH REIMBURSEMENT	2,892	4,373	3,557	3,607	1,378	3,082	4,460	4,460	2,070	2,070	2,070
	510-610000-718000	AUTO ALLOWANCE	608	609	634	617	303	307	610	610	610	610	610
	510-610000-719000	CLOTHING ALLOWANCE	2,615	3,582	2,345	2,847	1,427	2,723	4,150	4,150	3,450	3,450	3,450
	510-610000-721000	FICA/MEDICARE - CITY SHARE	16,153	16,090	15,278	15,840	6,877	5,323	12,200	12,200	12,250	12,250	12,250
	510-610000-722000	ICMA - CITY SHARE	162	832	2,419	1,138	2,077	1,923	4,000	4,000	4,000	4,000	4,000
	510-610000-723000	VISION CARE	1,797	2,437	1,852	2,029	945	1,055	2,000	2,000	2,050	2,050	2,050
	510-610000-724000	LIFE, WORK COMP, UNEMPLOYMENT	8,286	9,162	16,461	11,303	(400)	12,400	12,000	12,000	12,700	12,700	12,700
	510-610000-725604	DENTAL & HEALTH BENEFITS	82,059	62,592	63,025	69,225	26,167	45,333	71,500	71,500	87,900	87,900	87,900
	510-610000-728000	RETIREMENT PLANS (CITY SHARE)	25,593	25,394	63,833	38,273	11,718	7,682	19,400	19,400	28,600	28,600	28,600
	510-610000-728001	RETIREMENT HEALTH SAVINGS	5,074	4,053	3,078	4,068	2,368	2,132	4,500	4,500	3,360	3,360	3,360
	510-610000-731000	MATERIALS & SUPPLIES	831	969	716	839	728	572	1,300	1,000	1,100	1,100	1,100
	510-610000-732000	POSTAGE	3,782	4,147	3,337	3,755	2,158	1,942	4,100	4,100	4,000	4,000	4,000
	510-610000-735000	DUES & SUBSCRIPTIONS	219	1,133	610	654	500	300	800	800	800	800	800
	510-610000-737000	PRINTING & PUBLISHING	220	30	-	83	-	50	50	100	100	100	100
	510-610000-744000	TELEPHONE & INTERNET	422	756	(6)	391	-	100	100	700	500	500	500
	510-610000-746000	PROFESSIONAL SERVICES	5,844	10,563	5,834	7,414	250	8,750	9,000	9,000	18,000	18,000	18,000
	510-610000-747000	INSURANCE & BONDS	9,362	13,191	15,039	12,531	-	18,000	18,000	18,000	16,000	16,000	16,000
	510-610000-748000	CONFERENCES & TRAINING	1,975	3,186	853	2,005	399	2,601	3,000	3,000	3,000	3,000	3,000
	510-610000-853000	HYDRANT RENTAL	10,596	20,004	20,004	16,868	9,498	9,502	19,000	19,000	21,000	21,000	21,000
	510-610000-865000	CAP. OUTLAY - COMPUTER EQUIP	4,189	5,312	2,959	4,153	675	3,725	4,400	4,400	5,680	5,680	5,680
	510-610000-871000	PRINCIPAL	-	-	-	-	-	375,000	375,000	375,000	390,000	390,000	390,000
	510-610000-872000	INTEREST EXPENSE	290,736	265,324	253,044	269,701	103,155	103,145	206,300	206,300	191,310	191,310	191,310
	510-610000-971000	DEPRECIATION EXPENSE	499,691	480,632	466,702	482,342	250,002	249,998	500,000	500,000	470,000	470,000	470,000
	510-610000-972000	SUNDRY	7,304	(736)	225	2,264	236	664	900	900	900	900	900
SEWER ADMINISTRATION			1,184,411	1,142,027	1,142,689	1,154,626	506,322	973,450	1,479,772	1,448,400	1,447,920	1,447,920	1,447,920
SEWER "MISS DIG" OPERATIONS	510-620000-706000	CITY LABOR - DPW	8,156	9,194	10,884	9,411	5,853	3,447	9,300	9,300	13,800	13,800	13,800
	510-620000-721000	FICA/MEDICARE - CITY SHARE	624	717	862	734	463	272	735	710	1,100	1,100	1,100
	510-620000-722000	ICMA - CITY SHARE	-	185	397	194	205	175	380	380	420	420	420
	510-620000-728000	RETIREMENT PLANS (CITY SHARE)	951	1,184	73	736	783	462	1,245	1,360	2,100	2,100	2,100
	510-620000-731000	MATERIALS & SUPPLIES	249	318	404	324	124	226	350	350	350	350	350
	510-620000-851000	MVP EQUIPMENT RENTAL	5,318	6,307	7,033	6,219	3,615	2,885	6,500	6,500	6,500	6,500	6,500
SEWER "MISS DIG" OPERATIONS			15,298	17,905	19,653	17,619	11,043	7,467	18,510	18,600	24,270	24,270	24,270
SEWER MAINTENANCE MAINS	510-621000-706000	CITY LABOR - DPW	19,340	27,140	17,945	21,475	6,694	14,306	21,000	23,000	20,000	20,000	20,000
	510-621000-721000	FICA/MEDICARE - CITY SHARE	1,469	2,082	1,409	1,653	526	1,124	1,650	1,760	1,530	1,530	1,530
	510-621000-722000	ICMA - CITY SHARE	-	298	656	318	247	523	770	770	800	800	800
	510-621000-728000	RETIREMENT PLANS (CITY SHARE)	2,237	3,532	269	2,013	949	2,031	2,980	3,370	3,020	3,020	3,020
	510-621000-731000	MATERIALS & SUPPLIES	1,988	2,687	3,304	2,660	-	3,000	3,000	3,000	3,000	3,000	3,000

	510-621000-851000	MVP EQUIPMENT RENTAL	33,268	57,819	36,899	42,662	12,146	25,854	38,000	40,000	39,000	39,000	39,000
SEWER MAINTENANCE MAINS			58,302	93,558	60,482	70,781	20,562	46,838	67,400	71,900	67,350	67,350	67,350
SEWER MAINTENANCE SERVICES	510-622000-706000	CITY LABOR - DPW	15,499	14,111	11,431	13,680	5,935	9,065	15,000	15,000	15,000	15,000	15,000
	510-622000-721000	FICA/MEDICARE - CITY SHARE	1,183	1,088	898	1,056	470	720	1,190	1,150	1,150	1,150	1,150
	510-622000-722000	ICMA - CITY SHARE	-	130	405	178	251	199	450	450	450	450	450
	510-622000-728000	RETIREMENT PLANS (CITY SHARE)	1,828	1,835	61	1,241	804	1,226	2,030	2,200	2,270	2,270	2,270
	510-622000-731000	MATERIALS & SUPPLIES	1,449	1,503	3,347	2,100	1,939	461	2,400	2,400	2,300	2,300	2,300
	510-622000-749000	CONTRACTUAL SERVICES	-	-	-	-	-	-	-	500	500	500	500
	510-622000-851000	MVP EQUIPMENT RENTAL	12,064	9,482	8,260	9,935	3,695	4,805	8,500	10,500	9,800	9,800	9,800
SEWER MAINTENANCE SERVICES			32,022	28,149	24,402	28,191	13,094	16,476	29,570	32,200	31,470	31,470	31,470
DAY LIFT STATION	510-623000-706000	CITY LABOR - DPW	678	769	635	694	1,130	370	1,500	800	700	700	700
	510-623000-721000	FICA/MEDICARE - CITY SHARE	52	59	50	54	89	31	120	60	60	60	60
	510-623000-722000	ICMA - CITY SHARE	-	10	24	11	50	200	250	20	20	20	20
	510-623000-728000	RETIREMENT PLANS (CITY SHARE)	81	101	-	61	148	48	196	120	100	100	100
	510-623000-731000	MATERIALS & SUPPLIES	-	-	-	-	-	-	-	-	-	-	-
	510-623000-745000	UTILITIES	513	521	833	622	414	436	850	550	850	850	850
	510-623000-749000	CONTRACTUAL SERVICES	472	492	501	488	882	-	882	700	40,700	40,700	40,700
	510-623000-851000	MVP EQUIPMENT RENTAL	418	560	270	416	832	168	1,000	550	1,000	1,000	1,000
DAY LIFT STATION			2,214	2,512	2,313	2,346	3,545	1,253	4,798	2,800	43,430	43,430	43,430
REYNOLDS LIFT STATION	510-624000-706000	CITY LABOR - DPW	1,378	1,000	1,388	1,255	858	542	1,400	1,300	1,300	1,300	1,300
	510-624000-721000	FICA/MEDICARE - CITY SHARE	105	77	109	97	68	42	110	100	100	100	100
	510-624000-722000	ICMA - CITY SHARE	-	11	50	20	40	10	50	50	50	50	50
	510-624000-728000	RETIREMENT PLANS (CITY SHARE)	162	123	4	96	112	68	180	200	200	200	200
	510-624000-731000	MATERIALS & SUPPLIES	1,445	702	15	721	1,537	163	1,700	150	800	800	800
	510-624000-745000	UTILITIES	1,083	1,344	1,424	1,284	1,014	1,486	2,500	1,300	2,500	2,500	2,500
	510-624000-749000	CONTRACTUAL SERVICES	477	2,935	6,311	3,241	3,802	-	3,802	1,000	2,150	2,150	2,150
	510-624000-851000	MVP EQUIPMENT RENTAL	682	586	473	580	333	467	800	800	800	800	800
REYNOLDS LIFT STATION			5,331	6,778	9,774	7,294	7,764	2,778	10,542	4,900	7,900	7,900	7,900
MEIJER LIFT STATION	510-625000-706000	CITY LABOR - DPW	828	600	579	669	313	487	800	900	600	600	600
	510-625000-721000	FICA/MEDICARE - CITY SHARE	62	47	45	51	25	40	65	70	50	50	50
	510-625000-722000	ICMA - CITY SHARE	-	10	22	11	12	28	40	50	40	40	40
	510-625000-728000	RETIREMENT PLANS (CITY SHARE)	95	77	-	57	41	69	110	130	90	90	90
	510-625000-731000	MATERIALS & SUPPLIES	340	-	-	113	-	50	50	100	100	100	100
	510-625000-745000	UTILITIES	473	454	509	479	281	319	600	550	650	650	650
	510-625000-749000	CONTRACTUAL SERVICES	1,101	425	415	647	858	842	1,700	600	600	600	600
	510-625000-851000	MVP EQUIPMENT RENTAL	604	338	357	433	99	301	400	500	400	400	400
MEIJER LIFT STATION			3,503	1,951	1,927	2,460	1,629	2,136	3,765	2,900	2,530	2,530	2,530
LANSING LIFT STATION	510-626000-706000	CITY LABOR - DPW	972	961	920	951	695	405	1,100	1,100	900	900	900
	510-626000-721000	FICA/MEDICARE - CITY SHARE	73	74	72	73	54	36	90	90	70	70	70
	510-626000-722000	ICMA - CITY SHARE	-	17	34	17	29	21	50	50	50	50	50
	510-626000-728000	RETIREMENT PLANS (CITY SHARE)	111	127	-	79	91	59	150	160	140	140	140
	510-626000-731000	MATERIALS & SUPPLIES	2,382	1,539	1,904	1,942	-	2,000	2,000	2,200	2,400	2,400	2,400
	510-626000-745000	UTILITIES	5,257	5,407	5,360	5,341	2,999	3,001	6,000	5,900	6,200	6,200	6,200
	510-626000-749000	CONTRACTUAL SERVICES	2,457	10,595	1,441	4,831	2,168	1,832	4,000	5,000	5,000	5,000	5,000
	510-626000-851000	MVP EQUIPMENT RENTAL	373	421	355	383	294	206	500	500	500	500	500
LANSING LIFT STATION			11,626	19,141	10,086	13,618	6,330	7,560	13,890	15,000	15,260	15,260	15,260
BEECH LIFT STATION	510-627000-706000	CITY LABOR - DPW	1,467	780	1,066	1,104	332	368	700	100	900	900	900
	510-627000-721000	FICA/MEDICARE - CITY SHARE	112	60	84	85	26	28	54	10	70	70	70
	510-627000-722000	ICMA - CITY SHARE	-	14	32	15	11	9	20	20	30	30	30
	510-627000-728000	RETIREMENT PLANS (CITY SHARE)	171	103	5	93	43	47	90	20	140	140	140

	510-627000-731000	MATERIALS & SUPPLIES	180	2,153	698	1,010	-	700	700	750	700	700	700
	510-627000-745000	UTILITIES	1,471	1,483	1,745	1,566	1,198	1,202	2,400	1,500	2,500	2,500	2,500
	510-627000-749000	CONTRACTUAL SERVICES	741	720	2,457	1,306	354	346	700	700	700	700	700
	510-627000-851000	MVP EQUIPMENT RENTAL	652	335	537	508	97	403	500	700	500	500	500
BEECH LIFT STATION			4,793	5,648	6,624	5,688	2,061	3,103	5,164	3,800	5,540	5,540	5,540
TIRRELL LIFT STATION	510-628000-706000	CITY LABOR - DPW	8,560	7,854	11,531	9,315	4,063	5,937	10,000	10,300	10,000	10,000	10,000
	510-628000-721000	FICA/MEDICARE - CITY SHARE	647	603	902	717	318	462	780	790	770	770	770
	510-628000-722000	ICMA - CITY SHARE	-	146	396	181	161	189	350	350	350	350	350
	510-628000-728000	RETIREMENT PLANS (CITY SHARE)	979	1,019	13	670	528	772	1,300	1,510	1,500	1,500	1,500
	510-628000-731000	MATERIALS & SUPPLIES	1,822	2,282	3,606	2,570	1,645	1,355	3,000	2,400	2,500	2,500	2,500
	510-628000-745000	UTILITIES	21,763	23,782	21,412	22,319	11,811	12,189	24,000	25,000	25,000	25,000	25,000
	510-628000-749000	CONTRACTUAL SERVICES	1,774	11,210	10,124	7,703	1,349	5,651	7,000	7,000	7,000	7,000	7,000
	510-628000-851000	MVP EQUIPMENT RENTAL	2,839	2,753	4,218	3,270	1,400	1,600	3,000	3,250	3,100	3,100	3,100
TIRRELL LIFT STATION			38,385	49,649	52,202	46,745	21,275	28,155	49,430	50,600	50,220	50,220	50,220
CHAD LIFT STATION	510-629000-706000	CITY LABOR - DPW	1,293	626	578	832	1,156	1,044	2,200	2,200	600	600	600
	510-629000-721000	FICA/MEDICARE - CITY SHARE	98	48	46	64	91	82	173	170	50	50	50
	510-629000-722000	ICMA - CITY SHARE	-	13	20	11	45	15	60	20	10	10	10
	510-629000-728000	RETIREMENT PLANS (CITY SHARE)	149	82	5	79	151	139	290	330	90	90	90
	510-629000-731000	MATERIALS & SUPPLIES	-	-	-	-	1,026	974	2,000	100	500	500	500
	510-629000-745000	UTILITIES	895	755	830	827	352	448	800	1,100	1,000	1,000	1,000
	510-629000-749000	CONTRACTUAL SERVICES	2,977	497	508	1,327	1,990	45,010	47,000	47,000	2,000	2,000	2,000
	510-629000-851000	MVP EQUIPMENT RENTAL	577	353	342	424	1,024	276	1,300	680	500	500	500
CHAD LIFT STATION			5,989	2,374	2,329	3,564	5,835	47,988	53,823	51,600	4,750	4,750	4,750
NORTHWAY LIFT STATION	510-630000-706000	CITY LABOR - DPW	614	1,426	610	883	443	257	700	600	500	500	500
	510-630000-721000	FICA/MEDICARE - CITY SHARE	46	110	47	68	35	20	55	50	40	40	40
	510-630000-722000	ICMA - CITY SHARE	-	16	18	11	18	12	30	10	10	10	10
	510-630000-728000	RETIREMENT PLANS (CITY SHARE)	72	188	-	87	58	32	90	70	80	80	80
	510-630000-731000	MATERIALS & SUPPLIES	-	1,067	260	442	-	100	100	100	100	100	100
	510-630000-749000	CONTRACTUAL SERVICES	5,010	347	460	1,939	347	-	347	500	500	500	500
	510-630000-851000	MVP EQUIPMENT RENTAL	250	1,202	281	578	76	124	200	570	300	300	300
NORTHWAY LIFT STATION			5,992	4,356	1,676	4,008	977	545	1,522	1,900	1,530	1,530	1,530
W.W.T.P. OPERATIONS	510-631000-706000	CITY LABOR - DPW	124,228	131,129	121,979	125,779	67,490	64,510	132,000	132,000	126,000	126,000	126,000
	510-631000-721000	FICA/MEDICARE - CITY SHARE	9,407	10,085	9,537	9,676	5,321	5,089	10,410	10,100	9,650	9,650	9,650
	510-631000-722000	ICMA - CITY SHARE	-	2,272	4,190	2,154	2,935	2,065	5,000	5,000	5,000	5,000	5,000
	510-631000-728000	RETIREMENT PLANS (CITY SHARE)	14,494	16,981	342	10,606	8,672	8,288	16,960	19,300	19,000	19,000	19,000
	510-631000-731000	MATERIALS & SUPPLIES	5,052	5,480	3,847	4,793	662	4,338	5,000	7,000	7,000	7,000	7,000
	510-631000-738000	OPERATING SUPPLIES	35,504	41,751	52,896	43,384	12,893	33,107	46,000	46,000	46,000	46,000	46,000
	510-631000-739000	LABORATORY SUPPLIES	10,556	10,166	13,500	11,407	8,321	3,679	12,000	12,000	12,000	12,000	12,000
	510-631000-744000	TELEPHONE & INTERNET	3,108	3,562	3,736	3,469	1,311	1,989	3,300	3,300	3,500	3,500	3,500
	510-631000-745000	UTILITIES	106,262	97,351	103,261	102,291	57,563	52,437	110,000	105,000	115,000	115,000	115,000
	510-631000-746000	PROFESSIONAL SERVICES	5,755	4,600	-	3,452	-	50,000	50,000	59,000	62,000	62,000	62,000
	510-631000-748000	CONFERENCES & TRAINING	551	1,769	1,355	1,225	334	1,666	2,000	2,300	2,000	2,000	2,000
	510-631000-749000	CONTRACTUAL SERVICES	71,407	64,462	56,290	64,053	51,456	90,544	142,000	154,000	202,000	202,000	202,000
	510-631000-851000	MVP EQUIPMENT RENTAL	17,151	15,196	15,360	15,902	6,995	8,005	15,000	17,000	16,000	16,000	16,000
	510-631000-864000	CAPITAL OUTLAY - EQUIPMENT	9,985	-	-	3,328	-	6,000	6,000	6,000	665,000	665,000	665,000
	510-631000-972000	SUNDRY	81	88	91	87	100	-	100	100	100	100	100
W.W.T.P. OPERATIONS			413,542	404,892	386,384	401,606	224,053	331,717	555,770	578,100	1,290,250	1,290,250	1,290,250
WWTP BLDG & YARD MAINTENANCE	510-632000-706000	CITY LABOR - DPW	2,754	937	3,261	2,317	700	1,500	2,200	2,200	1,000	1,000	1,000
	510-632000-721000	FICA/MEDICARE - CITY SHARE	209	72	254	178	55	115	170	170	80	80	80
	510-632000-722000	ICMA - CITY SHARE	-	5	109	38	20	180	200	200	100	100	100
	510-632000-728000	RETIREMENT PLANS (CITY SHARE)	353	122	52	176	100	230	330	330	150	150	150

	510-632000-731000	MATERIALS & SUPPLIES	1,051	2,600	13,090	5,580	5,555	2,445	8,000	8,000	7,000	7,000	7,000
	510-632000-749000	CONTRACTUAL SERVICES	16,765	8,789	6,810	10,788	3,011	41,989	45,000	45,000	58,500	58,500	58,500
	510-632000-851000	MVP EQUIPMENT RENTAL	1,891	1,514	4,232	2,546	465	1,135	1,600	1,600	1,700	1,700	1,700
WWTP BLDG & YARD MAINTENANCE			23,022	14,039	27,808	21,623	9,906	47,594	57,500	57,500	68,530	68,530	68,530
WATER ADMINISTRATION	510-640000-703000	ADMINISTRATIVE SALARIES	74,457	75,705	75,198	75,120	35,234	40,566	75,800	75,800	76,730	76,730	76,730
	510-640000-704000	STAFF WAGES	10,000	10,690	10,043	10,244	5,262	5,238	10,500	12,820	12,980	12,980	12,980
	510-640000-710000	COMPENSATED ABSENCES	(4,168)	5,321	28,804	9,986	13,184	12,616	25,800	25,800	29,000	29,000	29,000
	510-640000-711000	LONGEVITY	5,348	6,095	5,445	5,629	5,559	-	5,559	5,930	6,160	6,160	6,160
	510-640000-712000	SPECIAL COMPENSATION	-	-	1,141	380	-	-	-	-	-	-	-
	510-640000-714000	UNUSED SICK & VACATION LEAVE	1,272	6,862	2,123	3,419	1,118	2,232	3,350	3,350	3,370	3,370	3,370
	510-640000-715000	HEALTH REIMBURSEMENT	2,353	3,365	2,934	2,884	1,096	1,724	2,820	2,820	2,220	2,220	2,220
	510-640000-718000	AUTO ALLOWANCE	608	609	605	607	303	307	610	610	610	610	610
	510-640000-719000	CLOTHING ALLOWANCE	2,060	2,737	1,953	2,250	1,164	1,386	2,550	2,550	2,950	2,950	2,950
	510-640000-721000	FICA/MEDICARE - CITY SHARE	9,558	9,932	9,035	9,508	4,808	4,192	9,000	9,000	9,300	9,300	9,300
	510-640000-722000	ICMA - CITY SHARE	-	314	854	389	851	949	1,800	5,000	4,000	4,000	4,000
	510-640000-723000	VISION CARE	1,070	1,276	1,029	1,125	562	938	1,500	1,500	1,450	1,450	1,450
	510-640000-724000	LIFE, WORK COMP, UNEMPLOYMENT	4,049	4,512	9,286	5,949	(503)	12,803	12,300	12,300	12,150	12,150	12,150
	510-640000-725604	DENTAL & HEALTH BENEFITS	67,018	32,324	44,762	48,035	17,750	30,750	48,500	48,500	61,180	61,180	61,180
	510-640000-728000	RETIREMENT PLANS (CITY SHARE)	15,523	15,504	40,932	23,986	9,259	10,741	20,000	13,100	20,150	20,150	20,150
	510-640000-728001	RETIREMENT HEALTH SAVINGS	5,033	3,523	2,520	3,692	2,329	571	2,900	1,500	2,700	2,700	2,700
	510-640000-731000	MATERIALS & SUPPLIES	-	-	-	-	-	-	-	100	100	100	100
	510-640000-732000	POSTAGE	1,224	1,882	1,670	1,592	1,053	1,147	2,200	2,200	2,000	2,000	2,000
	510-640000-735000	DUES & SUBSCRIPTIONS	425	510	1,190	708	336	614	950	950	1,000	1,000	1,000
	510-640000-737000	PRINTING & PUBLISHING	793	893	840	842	145	755	900	1,000	900	900	900
	510-640000-746000	PROFESSIONAL SERVICES	25	9,468	6,506	5,333	441	9,559	10,000	10,000	45,000	45,000	45,000
	510-640000-747000	INSURANCE & BONDS	5,994	6,681	6,396	6,357	-	6,000	6,000	6,000	8,000	8,000	8,000
	510-640000-748000	CONFERENCES & TRAINING	2,169	2,080	868	1,706	201	1,799	2,000	2,500	2,200	2,200	2,200
	510-640000-850000	RENTAL EXPENSE	-	-	23,976	7,992	11,514	11,536	23,050	23,050	23,720	23,720	23,720
	510-640000-853000	HYDRANT RENTAL	10,596	20,004	20,004	16,868	9,498	9,502	19,000	19,000	21,000	21,000	21,000
	510-640000-971000	DEPRECIATION EXPENSE	136,353	135,615	140,246	137,405	70,500	70,500	141,000	141,000	143,000	143,000	143,000
	510-640000-972000	SUNDRY	208	129	111	149	-	100	100	200	200	200	200
WATER ADMINISTRATION			351,970	356,031	438,471	382,157	191,664	236,525	428,189	426,580	492,070	492,070	492,070
WATER "MISS DIG" OPERATION	510-650000-706000	CITY LABOR - DPW	8,008	10,328	10,551	9,629	6,108	3,892	10,000	10,000	14,600	14,600	14,600
	510-650000-721000	FICA/MEDICARE - CITY SHARE	613	805	836	751	483	307	790	800	1,120	1,120	1,120
	510-650000-722000	ICMA - CITY SHARE	-	207	383	197	214	86	300	300	500	500	500
	510-650000-728000	RETIREMENT PLANS (CITY SHARE)	933	1,335	74	781	816	514	1,330	1,400	2,200	2,200	2,200
	510-650000-731000	MATERIALS & SUPPLIES	482	767	382	544	140	360	500	600	600	600	600
	510-650000-851000	MVP EQUIPMENT RENTAL	5,314	6,395	6,856	6,188	3,874	2,626	6,500	6,500	6,500	6,500	6,500
WATER "MISS DIG" OPERATION			15,351	19,837	19,082	18,090	11,635	7,785	19,420	19,600	25,520	25,520	25,520
WATER MAINTENANCE MAINS	510-651000-706000	CITY LABOR - DPW	17,826	22,327	21,939	20,697	16,310	6,690	23,000	19,000	22,000	22,000	22,000
	510-651000-721000	FICA/MEDICARE - CITY SHARE	1,357	1,712	1,712	1,594	1,277	523	1,800	1,500	1,700	1,700	1,700
	510-651000-722000	ICMA - CITY SHARE	-	144	628	257	474	526	1,000	1,000	1,200	1,200	1,200
	510-651000-728000	RETIREMENT PLANS (CITY SHARE)	2,105	2,874	296	1,758	2,298	942	3,240	2,800	3,320	3,320	3,320
	510-651000-731000	MATERIALS & SUPPLIES	8,110	18,553	19,212	15,292	10,780	9,220	20,000	19,000	20,000	20,000	20,000
	510-651000-851000	MVP EQUIPMENT RENTAL	13,081	15,515	23,429	17,342	17,474	7,526	25,000	22,000	23,000	23,000	23,000
WATER MAINTENANCE MAINS			42,479	61,125	67,216	56,940	48,613	25,427	74,040	65,300	71,220	71,220	71,220
WATER MAINTENANCE SERVICES	510-652000-706000	CITY LABOR - DPW	12,540	12,407	9,936	11,628	6,608	8,392	15,000	12,500	17,000	17,000	17,000
	510-652000-721000	FICA/MEDICARE - CITY SHARE	957	950	778	895	522	662	1,184	950	1,300	1,300	1,300
	510-652000-722000	ICMA - CITY SHARE	-	66	324	130	274	226	500	500	800	800	800
	510-652000-728000	RETIREMENT PLANS (CITY SHARE)	1,452	1,594	88	1,045	892	1,138	2,030	1,850	2,600	2,600	2,600
	510-652000-731000	MATERIALS & SUPPLIES	3,922	9,150	6,202	6,425	10,458	3,542	14,000	8,000	13,000	13,000	13,000
	510-652000-851000	MVP EQUIPMENT RENTAL	4,650	5,669	6,064	5,461	3,795	3,205	7,000	6,000	7,000	7,000	7,000

WATER MAINTENANCE SERVICES			23,520	29,836	23,392	25,583	22,549	17,165	39,714	29,800	41,700	41,700	41,700
WATER METER MAINTENANCE	510-653000-706000	CITY LABOR - DPW	3,841	1,136	1,287	2,088	872	2,928	3,800	3,800	1,500	1,500	1,500
	510-653000-721000	FICA/MEDICARE - CITY SHARE	293	87	102	161	68	222	290	290	120	120	120
	510-653000-722000	ICMA - CITY SHARE	-	9	45	18	25	25	50	50	40	40	40
	510-653000-728000	RETIREMENT PLANS (CITY SHARE)	447	141	16	201	114	386	500	560	230	230	230
	510-653000-731000	MATERIALS & SUPPLIES	75	1,675	165	638	-	500	500	2,000	1,000	1,000	1,000
	510-653000-851000	MVP EQUIPMENT RENTAL	300	354	740	465	252	448	700	700	700	700	700
WATER METER MAINTENANCE			4,956	3,402	2,355	3,571	1,331	4,509	5,840	7,400	3,590	3,590	3,590
WATER METER READING	510-654000-706000	CITY LABOR - DPW	24,105	20,251	22,927	22,428	11,097	10,903	22,000	21,000	25,000	25,000	25,000
	510-654000-721000	FICA/MEDICARE - CITY SHARE	1,842	1,575	1,816	1,744	879	861	1,740	1,600	2,000	2,000	2,000
	510-654000-722000	ICMA - CITY SHARE	-	350	841	397	408	392	800	800	1,000	1,000	1,000
	510-654000-728000	RETIREMENT PLANS (CITY SHARE)	2,789	2,631	100	1,840	1,461	1,439	2,900	3,100	3,800	3,800	3,800
	510-654000-851000	MVP EQUIPMENT RENTAL	10,333	9,040	10,120	9,831	4,430	5,570	10,000	10,000	10,000	10,000	10,000
WATER METER READING			39,069	33,847	35,804	36,240	18,275	19,165	37,440	36,500	41,800	41,800	41,800
WATER PRODUCTION & OPERATION	510-661000-706000	CITY LABOR - DPW	65,960	65,400	63,092	64,817	30,489	33,511	64,000	66,000	67,000	67,000	67,000
	510-661000-721000	FICA/MEDICARE - CITY SHARE	5,029	5,062	4,982	5,024	2,486	2,732	5,218	5,100	5,130	5,130	5,130
	510-661000-722000	ICMA - CITY SHARE	-	935	2,179	1,038	2,102	1,898	4,000	2,900	4,200	4,200	4,200
	510-661000-728000	RETIREMENT PLANS (CITY SHARE)	7,758	8,418	114	5,430	3,986	4,381	8,367	9,700	10,100	10,100	10,100
	510-661000-731000	MATERIALS & SUPPLIES	378	1,603	765	915	540	460	1,000	1,400	1,400	1,400	1,400
	510-661000-738000	OPERATING SUPPLIES	30,484	23,820	20,713	25,006	13,646	10,354	24,000	30,000	25,000	25,000	25,000
	510-661000-739000	LABORATORY SUPPLIES	1,686	1,942	1,467	1,698	-	1,600	1,600	1,800	1,700	1,700	1,700
	510-661000-744000	TELEPHONE & INTERNET	4,187	5,597	1,271	3,685	459	1,041	1,500	1,500	1,300	1,300	1,300
	510-661000-745000	UTILITIES	60,498	85,534	72,010	72,681	35,427	39,573	75,000	87,000	77,000	77,000	77,000
	510-661000-746000	PROFESSIONAL SERVICES	136,560	109,540	112,775	119,625	19,934	110,066	130,000	130,000	50,000	50,000	50,000
	510-661000-748000	CONFERENCES & TRAINING	627	270	370	422	-	600	600	1,000	800	800	800
	510-661000-749000	CONTRACTUAL SERVICES	25,257	28,590	21,875	25,241	6,432	31,568	38,000	38,000	26,000	26,000	26,000
	510-661000-851000	MVP EQUIPMENT RENTAL	9,368	11,757	11,536	10,887	5,015	6,985	12,000	12,000	11,000	11,000	11,000
	510-661000-862000	CAP. OUTLAY-IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-
	510-661000-972000	SUNDRY	-	-	22	7	-	50	50	-	50	50	50
WATER PRODUCTION & OPERATION			347,791	348,468	313,171	336,477	120,516	244,819	365,335	386,400	280,680	280,680	280,680
BUILDING & GROUNDS MAINTENANCE	510-662000-706000	CITY LABOR - DPW	521	803	603	642	811	189	1,000	600	1,000	1,000	1,000
	510-662000-721000	FICA/MEDICARE - CITY SHARE	40	61	47	49	64	16	80	50	80	80	80
	510-662000-722000	ICMA - CITY SHARE	-	9	11	7	33	7	40	20	30	30	30
	510-662000-728000	RETIREMENT PLANS (CITY SHARE)	65	105	-	57	109	21	130	100	150	150	150
	510-662000-731000	MATERIALS & SUPPLIES	1,765	2,460	842	1,689	506	2,894	3,400	3,000	2,500	2,500	2,500
	510-662000-749000	CONTRACTUAL SERVICES	4,425	5,139	4,694	4,753	238	21,762	22,000	22,000	5,000	5,000	5,000
	510-662000-851000	MVP EQUIPMENT RENTAL	411	901	123	478	564	166	730	730	700	700	700
BUILDING & GROUNDS MAINTENANCE			7,227	9,478	6,320	7,675	2,325	25,055	27,380	26,500	9,460	9,460	9,460
SEWER NEW SERVICE	510-671000-706000	CITY LABOR - DPW	124	-	-	41	-	-	-	200	500	500	500
	510-671000-721000	FICA/MEDICARE - CITY SHARE	9	-	-	3	-	-	-	20	40	40	40
	510-671000-728000	RETIREMENT PLANS (CITY SHARE)	14	-	-	5	-	-	-	30	80	80	80
	510-671000-731000	MATERIALS & SUPPLIES	-	-	294	98	-	-	-	400	300	300	300
	510-671000-851000	MVP EQUIPMENT RENTAL	94	-	-	31	-	-	-	350	300	300	300
SEWER NEW SERVICE			241	-	294	178	-	-	-	1,000	1,220	1,220	1,220
SEWER NEW EQUIPMENT	510-672000-731000	MATERIALS & SUPPLIES	3,214	2,691	8,257	4,721	4,114	-	4,114	3,500	4,000	4,000	4,000
SEWER NEW EQUIPMENT			3,214	2,691	8,257	4,721	4,114	-	4,114	3,500	4,000	4,000	4,000
SEWER REPLACEMENT MAINS	510-673000-749000	CONTRACTUAL SERVICES	-	-	-	-	-	-	-	-	65,000	65,000	65,000
SEWER REPLACEMENT MAINS			-	-	-	-	-	-	-	-	65,000	65,000	65,000

SEWER REPLACEMENT SERVICES	510-674000-706000	CITY LABOR - DPW	2,222	-	260	827	-	-	-	2,000	2,000	2,000	2,000
	510-674000-721000	FICA/MEDICARE - CITY SHARE	169	-	20	63	-	-	-	150	150	150	150
	510-674000-722000	ICMA - CITY SHARE	-	-	4	1	-	-	-	-	-	-	-
	510-674000-728000	RETIREMENT PLANS (CITY SHARE)	261	-	5	89	-	-	-	300	300	300	300
	510-674000-731000	MATERIALS & SUPPLIES	2,370	-	-	790	-	-	-	1,100	1,000	1,000	1,000
	510-674000-851000	MVP EQUIPMENT RENTAL	3,689	-	502	1,397	-	-	-	1,200	500	500	500
SEWER REPLACEMENT SERVICES			8,711	-	791	3,167	-	-	-	4,750	3,950	3,950	3,950
SEWER REPLACEMENT EQUIPMENT	510-675000-731000	MATERIALS & SUPPLIES	15,775	13,927	14,788	14,830	37,028	-	37,028	15,000	15,000	15,000	15,000
SEWER REPLACEMENT EQUIPMENT			15,775	13,927	14,788	14,830	37,028	-	37,028	15,000	15,000	15,000	15,000
WATER NEW MAINS	510-676000-706000	CITY LABOR - DPW	45	11	548	201	-	-	-	-	-	-	-
	510-676000-721000	FICA/MEDICARE - CITY SHARE	3	1	43	16	-	-	-	-	-	-	-
	510-676000-722000	ICMA - CITY SHARE	-	-	18	6	-	-	-	-	-	-	-
	510-676000-728000	RETIREMENT PLANS (CITY SHARE)	5	-	-	2	-	-	-	-	-	-	-
	510-676000-851000	MVP EQUIPMENT RENTAL	-	-	359	120	33	-	33	-	-	-	-
			53	12	968	344	33	-	33	-	-	-	-
WATER NEW SERVICES	510-677000-706000	CITY LABOR - DPW	435	584	102	374	-	500	500	500	1,000	1,000	1,000
	510-677000-721000	FICA/MEDICARE - CITY SHARE	33	44	8	28	-	40	40	40	80	80	80
	510-677000-722000	ICMA - CITY SHARE	-	1	5	2	-	4	4	-	10	10	10
	510-677000-728000	RETIREMENT PLANS (CITY SHARE)	65	77	-	47	-	70	70	70	150	150	150
	510-677000-731000	MATERIALS & SUPPLIES	425	454	-	293	-	600	600	600	600	600	600
	510-677000-851000	MVP EQUIPMENT RENTAL	268	796	-	355	-	700	700	700	600	600	600
WATER NEW SERVICES			1,226	1,956	115	1,099	-	1,914	1,914	1,910	2,440	2,440	2,440
WATER NEW EQUIPMENT	510-678000-731000	MATERIALS & SUPPLIES	(1,678)	(11,963)	(820)	(4,820)	177	2,841	3,018	1,000	1,000	1,000	1,000
	510-678000-749000	CONTRACTUAL SERVICES	-	-	-	-	-	-	-	-	-	-	-
WATER NEW EQUIPMENT			(1,678)	(11,963)	(820)	(4,820)	177	2,841	3,018	1,000	1,000	1,000	1,000
WATER NEW METERS	510-679000-706000	CITY LABOR - DPW	220	261	63	181	199	201	400	300	500	500	500
	510-679000-721000	FICA/MEDICARE - CITY SHARE	17	20	5	14	15	15	30	30	40	40	40
	510-679000-722000	ICMA - CITY SHARE	-	2	2	1	9	9	18	-	30	30	30
	510-679000-728000	RETIREMENT PLANS (CITY SHARE)	26	34	-	20	26	26	52	40	70	70	70
	510-679000-731000	MATERIALS & SUPPLIES	24,386	15,409	30,733	23,509	12,219	27,781	40,000	40,000	42,000	42,000	42,000
	510-679000-851000	MVP EQUIPMENT RENTAL	141	129	33	101	-	100	100	200	100	100	100
WATER NEW METERS			24,789	15,855	30,836	23,827	12,468	28,132	40,600	40,570	42,740	42,740	42,740
WATER NEW HYDRANTS	510-680000-706000	CITY LABOR - DPW	-	-	-	-	-	-	-	100	-	-	-
	510-680000-721000	FICA/MEDICARE - CITY SHARE	-	-	-	-	-	-	-	10	-	-	-
	510-680000-728000	RETIREMENT PLANS (CITY SHARE)	-	-	-	-	-	-	-	10	-	-	-
	510-680000-731000	MATERIALS & SUPPLIES	-	1,915	-	638	1,587	-	1,587	1,100	1,100	1,100	1,100
	510-680000-851000	MVP EQUIPMENT RENTAL	-	-	-	-	-	-	-	100	100	100	100
			-	1,915	-	638	1,587	-	1,587	1,320	1,200	1,200	1,200
WATER TOWER	510-681000-746000	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	10,000	10,000	10,000
	510-681000-749000	CONTRACTUAL SERVICES	4,165	778	1,647	2,197	7,611	-	7,611	9,200	113,000	113,000	113,000
WATER TOWER			4,165	778	1,647	2,197	7,611	-	7,611	9,200	123,000	123,000	123,000
WATER REPLACEMENT MAINS	510-682000-706000	CITY LABOR - DPW	45	-	92	46	20	20	40	400	500	500	500
	510-682000-721000	FICA/MEDICARE - CITY SHARE	3	-	7	3	2	2	4	30	40	40	40
	510-682000-722000	ICMA - CITY SHARE	-	-	1	0	1	1	2	-	-	-	-
	510-682000-728000	RETIREMENT PLANS (CITY SHARE)	5	-	2	2	3	3	6	60	70	70	70
	510-682000-731000	MATERIALS & SUPPLIES	-	2,729	-	910	-	-	-	2,000	1,000	1,000	1,000
	510-682000-749000	CONTRACTUAL SERVICES	-	-	-	-	91,270	-	91,270	100,000	110,000	110,000	110,000
	510-682000-851000	MVP EQUIPMENT RENTAL	42	-	192	78	75	25	100	800	300	300	300

WATER REPLACEMENT MAINS			96	2,729	294	1,040	91,371	51	91,422	103,290	111,910	111,910	111,910
WATER REPLACEMENT SERVICES	510-683000-706000	CITY LABOR - DPW	6,699	8,560	4,449	6,569	5,168	2,832	8,000	7,500	12,000	12,000	12,000
	510-683000-721000	FICA/MEDICARE - CITY SHARE	509	654	345	503	401	219	620	600	920	920	920
	510-683000-722000	ICMA - CITY SHARE	-	32	95	42	100	20	120	100	200	200	200
	510-683000-728000	RETIREMENT PLANS (CITY SHARE)	807	1,101	117	675	757	413	1,170	1,100	1,820	1,820	1,820
	510-683000-731000	MATERIALS & SUPPLIES	11,151	12,378	2,336	8,622	4,588	5,412	10,000	13,000	10,000	10,000	10,000
	510-683000-851000	MVP EQUIPMENT RENTAL	11,820	14,085	8,029	11,311	9,198	4,802	14,000	16,000	14,000	14,000	14,000
WATER REPLACEMENT SERVICES			30,986	36,810	15,371	27,722	20,212	13,698	33,910	38,300	38,940	38,940	38,940
WATER REPLACEMENT EQUIPMENT	510-684000-731000	MATERIALS & SUPPLIES	-	2,962	735	1,232	1,885	-	1,885	3,000	2,500	2,500	2,500
	510-684000-749000	CONTRACTUAL SERVICES	-	-	-	-	-	-	-	200	-	-	-
WATER REPLACEMENT EQUIPMENT			-	2,962	735	1,232	1,885	-	1,885	3,200	2,500	2,500	2,500
WATER REPLACEMENT HYDRANTS	510-685000-706000	CITY LABOR - DPW	6	1,071	596	558	167	833	1,000	500	500	500	500
	510-685000-721000	FICA/MEDICARE - CITY SHARE	1	82	46	43	13	67	80	40	40	40	40
	510-685000-722000	ICMA - CITY SHARE	-	6	4	3	5	5	10	-	-	-	-
	510-685000-728000	RETIREMENT PLANS (CITY SHARE)	1	139	18	53	25	125	150	70	70	70	70
	510-685000-731000	MATERIALS & SUPPLIES	192	145	1,577	638	-	4,000	4,000	1,800	1,800	1,800	1,800
	510-685000-851000	MVP EQUIPMENT RENTAL	18	2,069	770	952	-	800	800	900	800	800	800
WATER REPLACEMENT HYDRANTS			217	3,512	3,011	2,247	210	5,830	6,040	3,310	3,210	3,210	3,210
WELLHEAD PROTECTION	510-686000-731000	MATERIALS & SUPPLIES	1,217	1,396	1,416	1,343	550	950	1,500	1,500	1,500	1,500	1,500
	510-686000-749000	CONTRACTUAL SERVICES	378	970	1,605	984	50	750	800	800	800	800	800
WELLHEAD PROJECT			1,595	2,366	3,021	2,327	600	1,700	2,300	2,300	2,300	2,300	2,300
CONTRIBUTIONS TO OTHER FUNDS	510-999000-859101	CONTRIB. TO GENERAL FUND	367,500	371,300	379,000	372,600	191,502	191,498	383,000	383,000	387,000	387,000	387,000
	510-999000-859311	CONTRIB TO BLDG AUTH BOND FUND	22,290	22,426	-	14,905	-	-	-	-	-	-	-
CONTRIBUTIONS TO OTHER FUNDS			389,790	393,726	379,000	387,505	191,502	191,498	383,000	383,000	387,000	387,000	387,000
WATER & SEWER FUND TOTAL EXPENDITURES			3,115,973	3,122,279	3,112,468	3,115,157	1,620,102	2,343,174	3,963,276	3,949,929	4,832,400	4,832,400	4,832,400

FUND BALANCE

Net Assets @ 6/30/13	1,014,933
+ Budgeted 13/14 Revenues	420,083
- Budgeted 13/14 Expenses	<u>(535,478)</u>
Projected Net Assets @ 6/30/14	899,538
+ Budgeted 14/15 Revenues	405,600
- Budgeted 14/15 Expenses	<u>(486,925)</u>
Projected Net Assets @ 6/30/15	818,213

CASH ON HAND

Cash-on-hand @ 6/30/13	495,519
+ Budgeted 13/14 Revenues	420,083
- Budgeted 13/14 Expenses	(535,478)
+ Non-cash Depreciation Expense	<u>138,000</u>
Projected Cash-on-hand @ 6/30/14	518,124
+ Budgeted 14/15 Revenues	405,600
- Budgeted 14/15 Expenses	(486,925)
+ Non-cash Depreciation Expense	<u>135,000</u>
Projected Cash-on-hand @ 6/30/15	571,799

City of Charlotte
FY 2014/2015 Adopted Budget

Motor Vehicle Pool Fund
Revenue & Expenditure Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget	% Change
Total Revenues	\$ 359,360	\$ 399,500	\$ 420,083	\$ 405,600	-3.45%
Expenditures					
MVP Operations	346,143	507,455	486,878	437,725	-10.10%
Interfund Transfers	48,000	48,600	48,600	49,200	
Total Expenditures	\$ 394,143	\$ 556,055	\$ 535,478	\$ 486,925	-9.07%
Revenues Over (Under) Expenditures	\$ (34,783)	\$ (156,555)	\$ (115,395)	\$ (81,325)	

Department 710 through 713 - MVP Operations

Department Description

The Motor Vehicle Pool is an internal service fund, which charges rent to each fund that uses its equipment. The rent in turn is used to maintain existing equipment and purchase new replacement equipment as needed. It also supports expenditures for gasoline, oil, repairs, equipment depreciation and buildings. The rental rates are set based on the expected life of the equipment and the average cost of the equipment as set by the Michigan Department of Transportation.

Budget Summary

	FY 12/13 Actual	FY 13/14 Adopted Budget	FY 13/14 Projected Actual	FY 14/15 Adopted Budget
<u>Expenditures</u>				
Personnel Services	\$ 88,010	\$ 81,445	\$ 84,346	\$ 80,315
Commodities/Contractual	258,133	426,010	402,532	357,410
Department Total	\$ 346,143	\$ 507,455	\$ 486,878	\$ 437,725

Personnel Summary

DPW Labor	8.6%	6.6%	6.6%	6.9%
DPW Foreman	5%	5%	5%	5%

Operating Needs

Department 712 - MVP Equipment Maintenance

Contractual Services

Miscellaneous Services	\$ 1,400
Eaton County Farm Bureau, Inc.	\$ 1,000
Capital City Int'l Truck	1,000
Jack Doheny Supply	1,000
Candy Ford Body Shop	1,000
Dueco	<u>800</u>

Total \$ 6,200

Capital Outlay - Motor Vehicles

#3 Pickup	\$ 25,000
#19 Pickup	<u>25,000</u>

Total \$ 50,000

Capital Outlay - Equipment

#9 Air Compressor	\$ 18,000
Crimper	12,000
Leaf Blower	2,000
Tire Dolly	<u>200</u>

Total \$ 32,200

Department 713 - DPW Garage Building & Grounds

Contractual Services

Miscellaneous Services	\$ 3,600
Mowing	1,200
Waste Removal	<u>1,200</u>

Total \$ 6,000

Department 999 - Contributions To Other Funds

Department Description

This department provides for the movement of funds from one City fund to another.

The Recycling Fund incurs a benefit from items budgeted for and charged to the General Fund. Through an agreement with CARA the Recycling Fund reimburses the General Fund

Budget Summary

	FY 12/13 Actual		FY 13/14 Adopted Budget		FY 13/14 Projected Actual		FY 14/15 Adopted Budget	
<u>Expenditures</u>								
Interfund Transfers	\$	48,000	\$	48,600	\$	48,600	\$	49,200
Department Total	\$	48,000	\$	48,600	\$	48,600	\$	49,200

CITY OF CHARLOTTE
MOTOR VEHICLE POOL FUND REVENUES
FY 2014/2015

			Actual				FY 2013/2014			Budgeted	Projected
Fund	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	FY 14/15
601	601-000000-501000	INTEREST INCOME	568	516	156	413	-	200	200	600	400
	601-000000-594000	GAIN/LOSS ON SALE OF ASSETS	3,200	7,794	560	3,851	8,805	-	8,805	2,500	5,000
	601-000000-596000	SUNDRY REVENUE	50	772	-	274	-	200	200	400	200
	601-000000-601000	BILLINGS TO DEPARTMENTS	386,158	397,473	358,644	380,758	174,909	235,969	410,878	396,000	400,000
MOTOR VEHICLE POOL FUND TOTAL REVENUES			389,976	406,555	359,360	385,297	183,714	236,369	420,083	399,500	405,600

CITY OF CHARLOTTE
MOTOR VEHICLE POOL EXPENDITURES
FY 2014/2015

			Actual				FY 2013/2014			Budgeted	Projected FY 2014/2015		
Department	Account #	Account Name	FY 10/11	FY 11/12	FY 12/13	3 Year Average	7/1/2013 12/31/13	1/1/2014 6/30/14	Total	FY 13/14	Department Head	City Manager	City Council
MVP ADMINISTRATION	601-710000-703000	ADMINISTRATIVE SALARIES	3,273	3,293	3,281	3,282	1,660	1,660	3,320	3,320	3,360	3,360	3,360
	601-710000-710000	COMPENSATED ABSENCES	6,402	5,550	4,245	5,399	3,325	2,875	6,200	6,200	6,360	6,360	6,360
	601-710000-711000	LONGEVITY	1,175	1,596	1,543	1,438	1,484	-	1,484	80	1,500	1,500	1,500
	601-710000-711000	SPECIAL COMPENSATION	-	-	240	80	-	-	-	-	-	-	-
	601-710000-714000	UNUSED SICK & VACATION LEAVE	240	1,734	413	796	318	82	400	300	400	400	400
	601-710000-715000	HEALTH REIMBURSEMENT	420	785	746	650	306	414	720	720	750	750	750
	601-710000-719000	CLOTHING ALLOWANCE	445	711	496	551	297	228	525	525	525	525	525
	601-710000-721000	FICA/MEDICARE - CITY SHARE	910	1,047	850	936	580	270	850	850	1,000	1,000	1,000
	601-710000-722000	ICMA - CITY SHARE	-	61	214	92	235	-	235	250	500	500	500
	601-710000-723000	VISION CARE	250	337	275	287	149	151	300	300	300	300	300
	601-710000-724000	LIFE, WORK COMP, UNEMPLOYMENT	2,594	2,526	2,571	2,564	(27)	1,807	1,780	1,780	1,700	1,700	1,700
	601-710000-725604	DENTAL & HEALTH BENEFITS	19,825	10,075	13,474	14,458	5,490	6,510	12,000	15,000	8,000	8,000	8,000
	601-710000-728000	RETIREMENT PLANS (CITY SHARE)	1,359	1,398	12,573	5,110	856	3,144	4,000	7,750	8,200	8,200	8,200
MVP ADMINISTRATION			36,893	29,113	40,921	35,642	14,673	17,141	31,814	37,075	32,595	32,595	32,595
MVP EQUIPMENT MAINTENANCE	601-712000-706000	CITY LABOR - DPW	26,433	31,606	36,593	31,544	18,806	16,194	35,000	27,200	29,800	29,800	29,800
	601-712000-721000	FICA/MEDICARE - CITY SHARE	2,020	2,423	2,857	2,433	1,499	2,501	4,000	2,080	2,280	2,280	2,280
	601-712000-722000	ICMA - CITY SHARE	-	68	803	290	810	1,190	2,000	550	1,610	1,610	1,610
	601-712000-728000	RETIREMENT PLANS (CITY SHARE)	3,263	4,170	142	2,525	2,460	2,540	5,000	3,550	4,740	4,740	4,740
	601-712000-731000	MATERIALS & SUPPLIES	23,375	29,019	34,662	29,019	17,447	17,553	35,000	35,000	34,800	34,800	34,800
	601-712000-734000	GASOLINE & OIL	49,844	56,955	51,372	52,724	21,949	38,051	60,000	59,000	60,000	60,000	60,000
	601-712000-739000	LABORATORY SUPPLIES	244	592	3,876	1,571	-	1,000	1,000	1,000	1,000	1,000	1,000
	601-712000-747000	INSURANCE & BONDS	10,325	7,180	10,579	9,361	-	11,000	11,000	12,000	11,000	11,000	11,000
	601-712000-749000	CONTRACTUAL SERVICES	2,577	4,967	1,245	2,930	141	3,859	4,000	6,000	6,200	6,200	6,200
	601-712000-863000	CAP. OUTLAY - MOTOR VEHICLES	5,572	10,172	3,225	6,323	125,476	2,024	127,500	147,000	50,000	50,000	50,000
	601-712000-864000	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-	-	-	32,200	32,200	32,200
	601-712000-971000	DEPRECIATION EXPENSE	133,893	135,607	129,060	132,853	69,000	69,000	138,000	138,000	135,000	135,000	135,000
	601-712000-972000	SUNDRY	-	-	242	81	-	50	50	-	100	100	100
MVP EQUIPMENT MAINTENANCE			257,546	282,759	274,656	271,654	257,588	164,962	422,550	431,380	368,730	368,730	368,730
DPW GARAGE BLDG & GROUNDS	601-713000-706000	CITY LABOR - DPW	8,144	9,332	5,857	7,778	1,796	3,204	5,000	8,900	7,200	7,200	7,200
	601-713000-721000	FICA/MEDICARE - CITY SHARE	620	754	458	611	139	361	500	680	550	550	550
	601-713000-722000	ICMA - CITY SHARE	-	45	192	79	32	-	32	250	390	390	390
	601-713000-728000	RETIREMENT PLANS (CITY SHARE)	1,263	1,219	187	890	277	723	1,000	1,160	1,150	1,150	1,150
	601-713000-730000	SAFETY SUPPLIES	54	-	83	46	-	80	80	100	100	100	100
	601-713000-731000	MATERIALS & SUPPLIES	1,147	2,064	5,046	2,752	1,484	1,316	2,800	2,800	2,900	2,900	2,900
	601-713000-744000	TELEPHONE & INTERNET	35	3	3	14	1	1	2	10	10	10	10
	601-713000-745000	UTILITIES	19,558	12,705	15,520	15,928	4,803	13,197	18,000	19,000	18,000	18,000	18,000
	601-713000-749000	CONTRACTUAL SERVICES	64,025	3,488	3,220	23,578	1,318	3,682	5,000	6,000	6,000	6,000	6,000
	601-713000-972000	SUNDRY	-	-	-	-	-	100	100	100	100	100	100
DPW GARAGE BLDG & GROUNDS			94,846	29,610	30,566	51,674	9,850	22,664	32,514	39,000	36,400	36,400	36,400
CONTRIBUTIONS TO OTHER FUNDS	601-999000-859101	CONTRIB. TO GENERAL FUND	33,625	45,400	48,000	42,342	24,300	24,300	48,600	48,600	49,200	49,200	49,200
CONTRIBUTIONS TO OTHER FUNDS			33,625	45,400	48,000	42,342	24,300	24,300	48,600	48,600	49,200	49,200	49,200
MOTOR VEHICLE POOL FUND TOTAL EXPENDITURES			422,910	386,882	394,143	401,312	306,411	229,067	535,478	556,055	486,925	486,925	486,925

Wage Scale effective 7/1/2014

		< 6 Months P	6-12 Months A	12-24 Months B	24-36 Months C	> 36 Months D			
<hr/>									
POLICE - F.O.P.									
Officers	10	17.68	-	19.08	21.04	23.01			}FOP contract
Detective	1					23.75			}FOP contract
Sergeant	4					26.17			}FOP-S contract
POLICE ADMINISTRATION									
Chief	1					60,342	-	71,995	}Non-union
Secretary	1	-	-	-	-	-			} SEIU contract
FIRE									
Shift Captain WSFS (108 hrs.)	3	15.03	15.75	16.46	17.18	17.93			}Non-union
Lead Captain DTFS (108 hrs)	1	15.03	15.75	16.46	17.18	17.93			
Captain DTFS (108 hrs.)	1	14.31	15.03	15.75	16.46	17.18			
Lieutenant	1	13.84	14.31	15.03	15.73	16.45			
Extra Station Help/Leave Fill-in						10.80	-	13.26	}Non-union
FIRE ADMINISTRATION									
Chief	1					60,342	-	71,995	}Non-union
ADMINISTRATION									
City Manager	1					79,745	-	95,131	}Non-union
Clerk	1					58,022	-	69,220	}Non-union
Finance Dir./Treas	1					55,791	-	74,401	}Non-union
Community Dev. Dir.	1					52,074	-	61,825	}Non-union
Deputy Clerk	1	17.49	18.07	18.61	19.66	21.04			} SEIU contract
Deputy City Treasurer	1	17.49	18.07	18.61	19.66	21.04			} SEIU contract
Accounting Clerk	1	13.64	14.51	15.33	16.64	17.83			} SEIU contract
Deputy Assessor	1	17.49	18.07	18.61	19.66	21.04			}Non-union

Wage Scale effective 7/1/2014

		< 6 Months P	6-12 Months A	12-24 Months B	24-36 Months C	> 36 Months D			
<hr/>									
RECYCLING									
Coordinator	1					12.00			
Laborers	10					7.40	-	8.40	
Lead Operator	1					9.00			
PUBLIC WORKS - S.E.I.U.									
DPW I	0	17.42	18.59	20.12	21.63	23.18			} SEIU contract
DPW II	4	17.04	18.22	19.73	21.26	22.82			} SEIU contract
DPW III	6	12.45	15.91	17.04	18.60	20.12			} SEIU contract
DPW IV	4	12.45	13.97	15.53	16.68	17.83			} SEIU contract
Mechanic	1	17.82	18.22	18.64	19.34	20.12			} SEIU contract
Lead Worker	1	13.21	16.68	17.81	19.37	20.89			
Park Rangers	2					8.50			
PUBLIC WORKS ADMINISTRATION									
Director of PW	1					66,315	-	79,118	}Non-union
Supr W / WW	1					56,370	-	67,246	}Non-union
DPW Foreman	1					56,370	-	67,246	}Non-union
Asst Supt W / WW	1					46,218	-	55,136	}Non-union
DPW Secretary	1	13.64	14.51	15.33	16.64	17.83			} SEIU contract

City of Charlotte
Schedule of Operating Transfers
FY 2014/2015

	<u>Fund #</u>	<u>Amount</u>
CONTRIBUTION FROM GENERAL FUND:	101	
To Local Street Fund	203	\$ 20,000
To Airport Fund	280	18,000
To Building Authority Bonds 2001 Fund	311	<u>48,150</u>
		\$ 86,150
 CONTRIBUTION FROM MAJOR STREET FUND	 202	
To Michigan Transportation Bonds 2001 Fund	312	44,790
 CONTRIBUTION FROM LOCAL STREET FUND	 203	
To Michigan Transportation Bonds 2001 Fund	312	\$ 29,850
 CONTRIBUTION FROM LDFA FUND	 261	
To General Fund	101	\$ 17,880
 CONTRIBUTION FROM RECYCLING FUND	 500	
To General Fund	101	\$ 11,000
 CONTRIBUTION FROM WATER & SEWER FUND	 510	
To General Fund	101	\$ 387,000
 CONTRIBUTION FROM MOTOR VEHICLE POOL	 601	
To General Fund	101	\$ 49,200

CITY OF CHARLOTTE

Long-Term Debt Requirements Summary

	LDFA Loan to General Fund #1	LDFA Loan to General Fund #2	LDFA Loan to DDA	LDFA Loan to Airport Fund	MEDC Loan	2008 Facility Building & Site Bonds	Building Authority Bonds Series 2001	Michigan Transportation Bond	2005 Water & Sewer Revenue Refunding Bonds	Total Annual Debt Obligation	Annual Tax Levy Obligation	Annual General Fund Debt Obligation	Annual Major Street Fund Debt Obligation	Annual Local Street Fund Debt Obligation	Annual DDA Debt Obligation	Annual Airport Fund Debt Obligation	Annual LDFA Debt Obligation	Annual Water & Sewer Fund Debt Obligation
FY 14/15	11,133	11,689	11,689	156,402	17,874	204,062	71,566	74,340	581,310	1,140,065	204,062	70,771	48,321	26,019	11,689	156,402	17,874	604,927
FY 15/16	11,133	11,689	11,689	156,402	4,468	205,144	68,316	75,813	580,710	1,125,364	205,144	68,594	49,278	26,534	11,689	156,402	4,468	603,254
FY 16/17	11,133	11,689	11,689	17,450	-	206,018	-	76,988	579,510	914,477	206,018	22,822	50,042	26,946	11,689	17,450	-	579,510
FY 17/18	11,133	11,689	11,689	-	-	206,688	-	-	577,710	818,909	206,688	22,822	-	-	11,689	-	-	577,710
FY 18/19	11,133	11,689	11,689	-	-	207,150	-	-	580,310	821,971	207,150	22,822	-	-	11,689	-	-	580,310
FY 19/20	11,133	11,689	11,689	-	-	207,406	-	-	576,882	818,799	207,406	22,822	-	-	11,689	-	-	576,882
FY 20/21	11,133	11,689	11,689	-	-	207,456	-	-	577,612	819,579	207,456	22,822	-	-	11,689	-	-	577,612
FY 21/22	-	11,689	-	-	-	207,300	-	-	577,278	796,267	207,300	11,689	-	-	-	-	-	577,278
FY 22/23	-	11,689	-	-	-	206,938	-	-	576,112	794,739	206,938	11,689	-	-	-	-	-	576,112
FY 23/24	-	11,692	-	-	-	211,368	-	-	578,588	801,648	211,368	11,692	-	-	-	-	-	578,588
FY 24/25	-	-	-	-	-	210,388	-	-	-	210,388	210,388	-	-	-	-	-	-	-
FY 25/26	-	-	-	-	-	214,200	-	-	-	214,200	214,200	-	-	-	-	-	-	-
FY 26/27	-	-	-	-	-	212,600	-	-	-	212,600	212,600	-	-	-	-	-	-	-
FY 27/28	-	-	-	-	-	215,588	-	-	-	215,588	215,588	-	-	-	-	-	-	-
FY 28/29	-	-	-	-	-	213,150	-	-	-	213,150	213,150	-	-	-	-	-	-	-
FY 29/30	-	-	-	-	-	215,500	-	-	-	215,500	215,500	-	-	-	-	-	-	-
FY 30/31	-	-	-	-	-	217,426	-	-	-	217,426	217,426	-	-	-	-	-	-	-
FY 31/32	-	-	-	-	-	218,926	-	-	-	218,926	218,926	-	-	-	-	-	-	-

CITY OF CHARLOTTE

Long-Term Debt Requirements

LDFA Loan to General Fund #1

July 1, 2014

Date of Issue	July 1, 2010
Date of Maturity	July 1, 2020
Amount of Loan	\$100,000
Interest Rates	2.0%
Payment Dates	Monthly

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2011/2012	9,133	2,000	11,133
2012/2013	9,315	1,818	11,133
2013/2014	9,502	1,631	11,133
20/14/2015	9,692	1,441	11,133
2015/2016	9,885	1,248	11,133
2016/2017	10,083	1,050	11,133
2017/2018	10,285	848	11,133
2018/2019	10,491	642	11,133
2019/2020	10,700	433	11,133
2020/2021	10,914	219	11,133
	<u>\$ 100,000</u>	<u>\$ 11,330</u>	<u>\$ 111,330</u>

CITY OF CHARLOTTE

Long-Term Debt Requirements

LDFA Loan to General Fund #2

July 1, 2014

Date of Issue	July 1, 2013
Date of Maturity	July 1, 2023
Amount of Loan	\$105,000
Interest Rates	2.0%
Payment Dates	Monthly

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
20/14/2015	9,589	2,100	11,689
2015/2016	9,781	1,908	11,689
2016/2017	9,976	1,713	11,689
2017/2018	10,176	1,513	11,689
2018/2019	10,379	1,310	11,689
2019/2020	10,587	1,102	11,689
2020/2021	10,799	890	11,689
2021/2022	11,015	674	11,689
2022/2023	11,235	454	11,689
2023/2024	11,463	229	11,692
	<u>\$ 105,000</u>	<u>\$ 11,893</u>	<u>\$ 116,893</u>

CITY OF CHARLOTTE

Long-Term Debt Requirements

LDFA Loan to DDA Fund
July 1, 2014

Date of Issue	July 1, 2010
Date of Maturity	July 1, 2020
Amount of Loan	\$105,000
Interest Rates	2.0%
Payment Dates	Monthly

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2011/2012	9,590	2,099	11,689
2012/2013	9,781	1,908	11,689
2013/2014	9,976	1,713	11,689
20/14/2015	10,176	1,513	11,689
2015/2016	10,380	1,309	11,689
2016/2017	10,587	1,102	11,689
2017/2018	10,800	889	11,689
2018/2019	11,015	674	11,689
2019/2020	11,235	454	11,689
2020/2021	11,460	229	11,689
	<u>\$ 105,000</u>	<u>\$ 11,890</u>	<u>\$ 116,890</u>

CITY OF CHARLOTTE

Long-Term Debt Requirements

LDFA Loan to Airport Fund
July 1, 2014

Date of Issue	July 1, 2013
Date of Maturity	July 1, 2016
Amount of Loan	\$320,100
Interest Rates	2.0%
Payment Dates	Monthly

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
20/14/2015	150,000	6,402	156,402
2015/2016	153,000	3,402	156,402
2016/2017	<u>17,100</u>	<u>350</u>	<u>17,450</u>
	<u>\$ 320,100</u>	<u>\$ 10,154</u>	<u>\$ 330,254</u>

CITY OF CHARLOTTE

Long-Term Debt Requirements

MEDC Loan
July 1, 2014

Date of Issue	April 12, 2001
Date of Maturity	September 1, 2016
Amount of Loan	\$229,229
Interest Rates	0%
Payment Dates	September 1, December 1, March 1 and June 1

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2005/2006	28,152	-	28,152
2006/2007	17,874	-	17,874
2007/2008	17,874	-	17,874
2008/2009	17,874	-	17,874
2009/2010	17,874	-	17,874
2010/2011	17,874	-	17,874
2011/2012	17,874	-	17,874
2012/2013	17,874	-	17,874
2013/2014	17,874	-	17,874
20/14/2015	17,874	-	17,874
2015/2016	17,874	-	17,874
2016/2017	4,468	-	4,468
	<u>\$ 211,356</u>	<u>\$ -</u>	<u>\$ 211,356</u>

CITY OF CHARLOTTE

Long-Term Debt Requirements

Building Authority Bonds Series 2001

July 1, 2014

Date of Issue	April 12, 2001
Date of Maturity	April 1, 2016
Amount Issued	\$735,000
Denomination of Bonds	\$5,000
Interest Rates	3.70% - 5.10%
Interest Dates	October 1 and April 1
Principal Maturity Date	April 1
Paying Agent	US Bank - Corporate and Institutional Trust

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>	<u>Interest Due On</u>			
				<u>Oct. 1</u>	<u>Amount</u>	<u>Apr. 1</u>	<u>Amount</u>
2002	35,000	32,970	67,970	2001	16,485	2002	16,485
2003	35,000	31,676	66,676	2002	15,838	2003	15,838
2004	40,000	30,346	70,346	2003	15,173	2004	15,173
2005	40,000	28,786	68,786	2004	14,393	2005	14,393
2006	40,000	27,186	67,186	2005	13,593	2006	13,593
2007	45,000	25,546	70,546	2006	12,773	2007	12,773
2008	45,000	23,654	68,654	2007	11,827	2008	11,827
2009	50,000	21,720	71,720	2008	10,860	2009	10,860
2010	50,000	19,520	69,520	2009	9,760	2010	9,760
2011	50,000	17,270	67,270	2010	8,635	2011	8,635
2012	55,000	14,970	69,970	2011	7,485	2012	7,485
2013	60,000	12,386	72,386	2012	6,193	2013	6,193
2014	60,000	9,506	69,506	2013	4,753	2014	4,753
2016	65,000	6,566	71,566	2014	3,283	2015	3,283
2017	65,000	3,316	68,316	2016	1,658	2016	1,658
	<u>\$ 735,000</u>	<u>\$ 305,418</u>	<u>\$ 1,040,418</u>		<u>\$ 152,709</u>		<u>\$ 152,709</u>

CITY OF CHARLOTTE

Long-Term Debt Requirements

Michigan Transportation Bond July 1, 2014

Date of Issue	July 1, 2001
Date of Maturity	July 1, 2016
Amount Issued	\$775,000
Denomination of Bonds	\$5,000
Interest Rates	3.75% - 5.30%
Interest Dates	January 1 and July 1
Principal Maturity Date	July 1
Paying Agent	US Bank - Corporate and Institutional Trust

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>	<u>Interest Due On</u>			
				<u>July 1</u>	<u>Amount</u>	<u>Jan. 1</u>	<u>Amount</u>
		18,451	18,451		-	2002	18,451
2003	35,000	36,246	71,246	2002	18,451	2003	17,795
2004	35,000	34,890	69,890	2003	17,795	2004	17,095
2005	40,000	33,370	73,370	2004	17,095	2005	16,275
2006	40,000	31,700	71,700	2005	16,275	2006	15,425
2007	45,000	29,860	74,860	2006	15,425	2007	14,435
2008	45,000	27,858	72,858	2007	14,435	2008	13,423
2009	45,000	25,810	70,810	2008	13,423	2009	12,388
2010	50,000	23,600	73,600	2009	12,388	2010	11,213
2011	55,000	21,105	76,105	2010	11,213	2011	9,893
2012	55,000	18,438	73,438	2011	9,893	2012	8,545
2013	60,000	15,590	75,590	2012	8,545	2013	7,045
2014	60,000	12,560	72,560	2013	7,045	2014	5,515
2015	65,000	9,340	74,340	2014	5,515	2015	3,825
2016	70,000	5,813	75,813	2015	3,825	2016	1,988
2017	75,000	1,988	76,988	2016	1,988	2017	-
	<u>\$ 775,000</u>	<u>\$ 346,618</u>	<u>\$ 1,121,618</u>		<u>\$ 173,309</u>		<u>\$ 173,309</u>

CITY OF CHARLOTTE

Long-Term Debt Requirements

2008 Facility Building & Site Bonds
July 1, 2014

Date of Issue	June 4, 2008
Date of Maturity	May 1, 2032
Amount Issued	\$3,000,000
Denomination of Bonds	\$5,000
Interest Rates	4.125% - 4.250%
Interest Dates	November 1 and May 1
Principal Maturity Date	May 1
Paying Agent	US Bank - Corporate and Institutional Trust

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>	<u>Interest Due On</u>			
				<u>1-Nov</u>	<u>Amount</u>	<u>1-May</u>	<u>Amount</u>
2009	20,000	108,463	128,463	2008	45,888	2009	62,575
2010	55,000	124,324	179,324	2009	62,162	2010	62,162
2011	65,000	122,056	187,056	2010	61,028	2011	61,028
2012	75,000	119,376	194,376	2011	59,688	2012	59,688
2013	85,000	116,282	201,282	2012	58,141	2013	58,141
2014	90,000	112,776	202,776	2013	56,388	2014	56,388
2015	95,000	109,062	204,062	2014	54,531	2015	54,531
2016	100,000	105,144	205,144	2015	52,572	2016	52,572
2017	105,000	101,018	206,018	2016	50,509	2017	50,509
2018	110,000	96,688	206,688	2017	48,344	2018	48,344
2019	115,000	92,150	207,150	2018	46,075	2019	46,075
2020	120,000	87,406	207,406	2019	43,703	2020	43,703
2021	125,000	82,456	207,456	2020	41,228	2021	41,228
2022	130,000	77,300	207,300	2021	38,650	2022	38,650
2023	135,000	71,938	206,938	2022	35,969	2023	35,969
2024	145,000	66,368	211,368	2023	33,184	2024	33,184
2025	150,000	60,388	210,388	2024	30,194	2025	30,194
2026	160,000	54,200	214,200	2025	27,100	2026	27,100
2027	165,000	47,600	212,600	2026	23,800	2027	23,800
2028	175,000	40,588	215,588	2027	20,294	2028	20,294
2029	180,000	33,150	213,150	2028	16,575	2029	16,575
2030	190,000	25,500	215,500	2029	12,750	2030	12,750
2031	200,000	17,426	217,426	2030	8,713	2031	8,713
2032	210,000	8,926	218,926	2031	4,463	2032	4,463
					<u>\$ 931,949</u>		<u>\$ 948,636</u>
					<u>\$ 931,949</u>		<u>\$ 948,636</u>

CITY OF CHARLOTTE

Long-Term Debt Requirements

2005 Water & Sewer Revenue Refunding Bonds

July 1, 2014

Date of Issue	August 4, 2005
Date of Maturity	
Amount Issued	\$6,570,000
Denomination of Bonds	
Interest Rates	3.000% - 4.250%
Interest Dates	December 1 and June 1
Principal Maturity Date	June 1
Paying Agent	US Bank - Corporate and Institutional Trust

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Year	Principal	Interest	Totals	Interest Due On			
				1-Dec	Amount	1-Jun	Amount
2006	40,000	213,848	253,848	2005	84,243	2006	129,605
2007	40,000	258,010	298,010	2006	129,005	2007	129,005
2008	40,000	256,810	296,810	2007	128,405	2008	128,405
2009	45,000	255,610	300,610	2008	127,805	2009	127,805
2010	325,000	254,260	579,260	2009	127,130	2010	127,130
2011	335,000	242,886	577,886	2010	121,443	2011	121,443
2012	350,000	231,160	581,160	2011	115,580	2012	115,580
2013	360,000	218,910	578,910	2012	109,455	2013	109,455
2014	375,000	206,310	581,310	2013	103,155	2014	103,155
2015	390,000	191,310	581,310	2014	95,655	2015	95,655
2016	405,000	175,710	580,710	2015	87,855	2016	87,855
2017	420,000	159,510	579,510	2016	79,755	2017	79,755
2018	435,000	142,710	577,710	2017	71,355	2018	71,355
2019	455,000	125,310	580,310	2018	62,655	2019	62,655
2020	470,000	106,882	576,882	2019	53,441	2020	53,441
2021	490,000	87,612	577,612	2020	43,806	2021	43,806
2022	510,000	67,278	577,278	2021	33,639	2022	33,639
2023	530,000	46,112	576,112	2022	23,056	2023	23,056
2024	555,000	23,588	578,588	2023	11,794	2024	11,794
	<u>\$ 6,570,000</u>	<u>\$ 3,263,826</u>	<u>\$ 9,833,826</u>		<u>\$ 1,609,232</u>		<u>\$ 1,654,594</u>